# Writing
## ARITHMETICK
and
## Merchants Accompts
*or the true Italian method of*
**BOOK-KEEPING**
*Taught by,*
**William Webster**
*in Orange Street near*
*LEICESTER SQUARE*
**London.**

*Youth Boarded.*

1392 b 35

AN

# ESSAY

ON

# BOOK-KEEPING,

According to the

## *True* Italian *Method*

OF

## Debtor *and* Creditor,

## By DOUBLE ENTRY.

Wherein the Theory of that excellent Art is clearly laid down in a few plain Rules, and the Practice made evident and easy, by a variety of intelligible Examples.

The Whole in a Method new and concise.

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The SECOND EDITION corrected and improv'd.

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By WILLIAM WEBSTER, Writing-Master,
In *Orange-Street*, near *Leicester-Fields*:
Author of *Arithmetick in Epitome.*

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*LONDON*, Printed by H. MEERE, for C. KING in *Westminster-Hall*, and A. BETTESWORTH in *Paternoster Row*; and sold by F. FAYRAM at the *Royal Exchange Gate in Cornhill.* 1721. Price 1*s.* 6*d.*

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# AN ESSAY ON BOOK-KEEPING

46
1580

To the HONOURABLE

# Sir *CHARLES PEERS*,

One of the Commiſſioners of his Majeſty's Cuſtoms.

*SIR*,

THE following ſheets being my beſt endeavours to ſerve the Publick on the ſubject of *Book-keeping*, (a Science which has already employ'd the pens of very many Writers) I was unwilling, conſidering my own obſcurity, to adventure the Attempt abroad into a cenſuring World, without the ſhelter of ſome powerful Protection.

But having, *Sir*, the honour of your approbation, who are ſo great a Maſter of that incomparable Art, and the advantage

of letting the World know it, by a Permiſſion of laying my work at your feet, I cannot but rejoyce in my happy Patronage, and from ſo prevailing a recommendation indulge myſelf in ſome aſſurance of ſucceſs.

If what I have therein offer'd, has the good fortune to prove ſerviceable to but a few, in their laudable endeavours after ſo uſeful a knowledge, it will be a very ſenſible pleaſure to me, and I ſhall think my labour well beſtow'd; but if, by a more general reception, many reap benefit from its Inſtructions, I ſhall, as I in juſtice ought, attribute its ſucceſs to the influence of your Honour's great Name, and the deference the World ſo juſtly pays to your ſuperior Judgment.

*I am*, SIR,

*Your* HONOUR's

*moſt obedient humble Servant*,

William Webſter.

THE

# THE PREFACE.

HAVING *formerly attempted an Abridgement of* Arithmetick *with ſome ſucceſs, my inclinations led me to make a tryal on* Book-keeping. *I am very ſenſible the Bookſeller's ſhelves are already loaded with Treatiſes on this ſubject; but as the ſame objection was equally ſtrong againſt my former* Eſſay, *ſo my hopes now as much encourage me. For as I before obſerv'd on* Arithmetick, *that moſt Books on that ſubject, being chiefly calculated for perſons wholly ignorant, (tho' it be almoſt impoſſible for ſuch to learn by Book) did thereby become unavoidably voluminous, and conſequently tedious: in like manner, what has been writ on* Book-keeping, *as it ſeems to have been done with the ſame view, ſo it does, in a great meaſure, carry with it the ſame diſadvantages.*

*The*

*The Reader, therefore, if prepar'd with ſome little general knowledge, (as all ſhould be, who look into Books for inſtruction in* Sciences) *is, by ſuch Method too long kept from the purpoſe with needleſs trifles; or if altogether unacquainted with thoſe Matters, (tho' the work is perhaps profeſſedly intended for ſuch) inſtead of full and evident Inſtructions, he is too much bewilder'd in words, and loſt in definitions and explanations; whilſt the Examples, inſtead of rendering (as they ought) the Rules more eaſy and intelligible, by their intricacy and complex circumſtances, ſerve but the more to amaze and confound him.*

*This preſent Attempt, as it is ſhort and conciſe, ſo I hope it will fully anſwer its Title; and not only prove an help to the memories of ſuch who have been once Maſters of the Art, but alſo ſerve to explain the matter fully to thoſe who were never yet perfect; and if read by any wholly ignorant, be found at leaſt as plain and intelligible as the larger Volumes. Such as it is, without farther Apology, (except with a former Writer on this Science for the impropriety of* Parcels, *and* Prices, *&c. things altogether diſtinct from the true ſtating of Accompts) I make an humble offering of it to the Publick, and commit it to the candour of the World.*

*This I thought neceſſary to prefix by way of Preface to the* firſt Edition; *and all I*

*ſhall*

*ſhall now add, is, that as I have with pleaſure obſerv'd its good Reception, and have had the ſatisfaction to find it approv'd by the beſt Judges: ſo I have revis'd it with the greateſt care, and corrected it with the utmoſt exactneſs, that upon its* ſecond *Publication, it might appear as perfect as poſſible. To which end, I have a little alter'd the method, by bringing all the general directions together, that were before ſcatter'd, and delivering the Exemplification diſtinct, in an uninterrupted Specimen, containing a compleat* Waſte-Book, Journal, *and* Leidger, *wherein is introduc'd a very great variety of Inſtances; the ſeveral difficulties and diſtinctions of which, are all along remark'd and remov'd, by particular Notes and Explanations.*

AN

# ESSAY

ON

# *BOOK-KEEPING.*

BOOK-KEEPING is the Art of ſtating our Accompts, ſo as rightly to repreſent the condition of our Affairs; to which end, the *Italian* manner of Debtor and Creditor, by double entry, is by experience, found moſt conducive, and therefore not only altogether practis'd by the *Merchant*, whoſe buſineſs is moſt extenſive, and comprehends the greateſt variety; but is alſo allow'd the beſt method for the *Steward*, and *Publick-Accomptant*.

The Books uſed in this way of keeping Accompts are chiefly three, *viz. Waſte-Book*, *Journal*, and *Leidger*; the diſtinct ſervice of each of which, and their dependancies upon one another, with ſome little Appendages, is the whole Art of

Book-keeping, and consequently the whole Subject of this Treatise.

'Tis true, there are several other Books generally us'd in the *Compting-House*, as, an *Invoice-Book*, *Book* of *Sales*, *&c.* but as they are all but meer Copies, so a sight of them is sufficient instruction.

To proceed then in the Method propos'd, I am first to shew the distinct service, or different use of each of the three grand Books mention'd.

## *Of the* WASTE-BOOK.

And first in the *Waste-Book*, (or *Blotter*, as it is sometimes call'd, which is rul'd with a Margin, and three columns for Pounds, Shillings, and Pence) is writ down every occurrence of Trade just as it happens; as if on the first day of *July* you buy a Pipe of Port Wine for 27 *l.* ready money; and on the 4th sell to *Edward Ellis* 12 Pipes of Sherry, at 30 *l.* ℔ Pipe, of which he pays you 70 *l.* down, and for the rest you give him a month's Credit: All the form of expressing these Cases in the *Waste-Book* is as follows, *viz.*

| | | | |
|---|---|---|---|
| | *July* 1*st.* | | |
| Bought a Pipe of Port Wine, for which I paid | | *l.* | *s.* *d.* |
| | | 27 | 0 0 0 |
| | 4*th* | | |
| Sold to *Edward Ellis* 12 Pipes of Sherry, at 30 *l.* ℔ Pipe. | | | |
| | *l.* *s.* *d.* | | |
| Receiv'd in ready Money | 70 00 0 | | |
| Rest due at 1 Month | 290 00 0 | | |
| | | 360 | 0 0 0 |

And

And ſo of any other matter, as will more evidently appear from the *Waſte-Book* itſelf annex'd.

I am very ſenſible that in many *Compting houſes*, the method of their *Waſte Book* is very different from this here laid down; it being, according to the practice of many *Book-keepers*, nothing but a rough draught of their *Journal*, every entrance being therein made in full form, and the Debtor and Creditor as particularly expreſs'd as in the *Journal* itſelf: but as that manner has its objections even in real Buſineſs, ſo in imaginary Accompts, form'd only for inſtruction, it is altogether inconſiſtent and abſurd; for if the Propoſitions are given ready ſtated, what remains for the Learner to attempt? But to return.

## *Of the* JOURNAL.

The ſecond Book mention'd was the *Journal*; and therein (being rul'd in the ſame manner) every Caſe of the *Waſte-Book* is more methodically expreſs'd, with particular mention of the proper Debtor, Creditor, and Sum of money, in one line, and the other circumſtances of the Affair in another, if the Caſe be ſingle, *i. e.* have but one Debtor or Creditor; or if not ſingle, *i. e.* have more than one Debtor or Creditor, in ſo many other lines as there are different Debtors or Creditors; thus, ſuppoſing the two Caſes before given, in the *Journal* they will ſtand as follows, *viz.*

| | | | | |
|---|---|---|---|---|
| | *July* 1*st*. | *l.* | *s.* | *d.* |
| 5. | Port Wine Dr. to Caſh 27 *l.* | | | |
| 2. | Paid for one Pipe | 27 | 00 | 0 |
| | 4*th*. | | | |
| | Sundry Accounts Dr. to Sherry 360 *l.* | | | |
| 2. | Caſh receiv'd in Part for 12 Pipes, at 30 *l.* ℔ Pipe | 70 00 0 | | |
| 6. | *Edward Ellis*, for the Reſt due at 1 Month | 290 00 0 | | |
| 3. | | 360 | 00 | 0 |

And in making theſe Journal Entries lies the chief difficulty of Book-keeping; the explication of which will fall more properly under the other diviſion, wherein I am to ſhow the dependancies of the ſeveral Books on each other. I therefore now proceed to the Uſe

## *Of the* LEIDGER.

The *Leidger* is rul'd with a double Column in the Margin, one for the Month, the other for the Day, and alſo with a Column for the Folio, before thoſe for *l. s. d.*

And this Book, as it is the largeſt, ſo it is the moſt material; the other two being but preparatives to this, which contains particular ſtated Accompts of every *Perſon* you deal with, and every *Commodity* you traffick in. Every Accompt in this Book conſiſts of two parts, a Debtor and a Creditor; if the Accompt be of a *Perſon*, the Debtor-Side ſhews what he owes you, the Creditor what you owe him; or if it be an Accompt of *Goods*, the

the Debtor-Side ſhews what charges you have been at for them, and the Creditor, what returns they have made.

*Note*, For the ready finding any Accompt in the *Leidger*, there muſt be an *Alphabet* prefix'd, directing to the *Folio*. See the *Leidger* annex'd.

Thus much for the particular uſe of each Book; I proceed to conſider their dependance upon one another.

Firſt then, the *Caſe*, as was before noted, being enter'd into the *Waſte-Book* juſt as it occurr'd, the next Step is to journalize, or bring it into the *Journal*; to do which, it muſt be conſider'd what Accompt to charge Debtor, and what Creditor; which being diſcover'd by regarding this general *Rule*, *viz.*

*What you receive,*
*or,*
*The Perſon you deliver to,* } *is Debtor.*

*What you part with,*
*or,*
*The Perſon you receive from,* } *is Creditor,*

Enter it in the form before mention'd, in deſcribing the *Journal*; that is, the Debtor, Creditor, and Sum, in one line, and the other Particulars in ſo many other lines as are neceſſary, inſerting alſo in the Margin the Folio's of the *Leidger*, where the Accompts mention'd are to be found, placing the Debtor Folio's above, and the Creditor Folio's under a little line, thus $\frac{5}{2}$, which being done, and the *Waſte-Book* mark'd with a daſh in the Margin, to ſignify its being journaliz'd; you are next to poſt

poſt the *Caſe* into your *Leidger*; to do which, having open'd the ſaid Book, and found the Accompt to be charg'd Debtor, if already form'd in your *Leidger*, or titled the ſaid Accompt, if not before made; firſt ſet down the Month and Day in their proper Columns, and then write as much of the circumſtances of the Affair as one line will contain, * beginning with the word *To*, and the Title of the Accompt to be credited; then having alſo inſerted the Sum in its proper place, and the referring Figure in the Folio Column; turn to the Accompt to be charg'd Creditor, and, dating it as before, write the ſame thing, only changing the Title of the Accompt, and the word *To* into *By*. Thus, were you to poſt the Journal-Entry of the 1ſt of *July*, where *Port Wine* is Debtor to *Caſh*; firſt look out the Accompt of *Port Wine* in Folio 5, and under it on the Debtor-ſide write.

| | | | *Pipe* | *Fo* | *l.* | *s.* | *d* |
|---|---|---|---|---|---|---|---|
| *July* | 1 | To Caſh paid for —— | 1 | 2 | 27 | 00 | 0 |

Note, *in Accompts of Goods, where either number, weight, or meaſure is conſider'd, there is another Column drawn, to inſert the Quantity.*

Then turning to the Accompt of *Caſh*, write on the Creditor Side,

| | | | *Fo* | *l.* | *s.* | *d* |
|---|---|---|---|---|---|---|
| *July* | 1 | By Port Wine paid for 1 Pipe — | 5 | 27 | 00 | 0 |

This

* Note, *That tho' in writing in the Leidger, we always endeavour to make the entry in one line; yet in printing, by reaſon of the narrowneſs of the Page, we have been ſometimes forc'd to break that Rule.*

This done, return to your *Journal*; and, as a mark that the Caſe is poſted into your *Leidger*, place a Point againſt each of the referring figures in the Margin, thus, $\frac{5}{2}$: See the *Journal* itſelf, or the Specimen before given; and this finiſhes the whole proceſs of an *Accompt*.

Having thus ſhewn the diſtinct uſe of the ſeveral Books, and their dependance upon each other, I now come to the explanation of a few Particulars I hinted at in the firſt page, by the name of Appendages, under the four following Heads.

*Firſt*, The Method of tranſpoſing Accompts from one Folio of the *Leidger* to another.

*Secondly*, The way to make a Tryal-Ballance, or to prove the truth of your Poſting.

*Thirdly*, How to draw out the real Ballance of the whole.

*Fourthly*, The manner how a new Inventory is to be form'd from the ſaid Ballance, in order for the opening new Books.

*Firſt*, The Method of tranſpoſing Accompts from one Folio of the *Leidger* to another.

If at any time an Accompt becomes ſo fill'd with particulars, either on the Dr. or Cr. ſide, as that there is a neceſſity of removing it to ſome other *Folio*, obſerve the following Directions, *viz.*

1. If

1. If it be a *Man's Accompt*, or either of the general *Accompts* of *Stock*, *Caſh*, or *Profit* and *Loſs*; caſt up both the Dr. and Cr. ſides, and carry only the *Ballance* to the *New Account*, by making the ſaid *New Accompt* Dr. to the *Old*, for the Difference, if the Dr. ſide be heavieſt; or if the Cr. ſide be heavieſt, the *Old Accompt* Dr. to the *New*.

2. If it be any *Accompt* of *Goods*, or *Ships*, *&c.* caſting up both ſides as before, (but without conſidering the *Ballance* or *Difference)* charge the *New Accompt* Dr. to the *Old*, for the total quantity, and price of the Goods bought; and the *Old Accompt* Dr. to the *New*, for the total quantity, and price of what is ſold: thus will the *Old Accompt* ſtand evened, and the totals of both its Dr. and Cr. ſides juſtly appear on the *New One* open'd.

*Secondly*, The Way to make a Tryal-Ballance, or to prove the truth of your Poſting.

Add up all the Dr. ſides throughout the whole *Leidger* into one total, and all the Cr. ſides into another; if both the ſaid totals prove the ſame, the work is certainly right; for, as no Accompt is ever charg'd Dr. with any Sum, but ſome other Accompt ought, at the ſame time, to be credited with the like value; ſo, if every Caſe be duly poſted with its double Entry, the totals of the Dr. and Cr. ſides muſt needs agree. But if upon ſuch Tryal they do not agree, and no miſtake is made in adding, you may be aſſur'd you have miſs'd in poſting, either by entering ſome parcel in both Accompts on the Dr. ſide, or in both on the Cr. ſide; or by entering only the Dr. without the

Cr.

Cr. or the Cr. without the Dr. or laſtly, by charging the Dr. and Cr. with different Sums. And to diſcover ſuch Errors, you muſt carefully prick over your *Leidger*, that is, begin with the firſt Entry, where *Stock* is made Dr. to *John Smart*, and at the end of the Sum make a Dot, thus (.) then turn to the counter Part, *viz.* the Cr. in Fol. 5, and make the like mark there; and ſo proceed with every Entry, from firſt to laſt; and having, by this means, found your Miſtake, if it be of the firſt Kind, rectify it by firſt charging the Dr. or Cr. omitted, and then diſcharging the ſuperfluous Dr. or Cr. by writing againſt it To, or By *Error* the ſame ſum; thus, ſuppoſe the firſt Caſe, where *Caſh* is Dr. to *Andrew Smith* 30 *l.* had been enter'd in both Accompts on the Dr. Side, as follows,

| Caſh | Dr. | Per Contra | Cr. |
|---|---|---|---|
| | *l.* | | |
| To *Andrew Smith* — | 30 | | |

| Andrew Smith —— | Dr. | Per Contra | Cr. |
|---|---|---|---|
| | *l.* | | |
| *To Caſh* ——— — | 30 | | |

To rectify this miſtake, firſt make *Andrew Smith* Cr. by *Caſh*, as it ought to have been, and then, to take off the wrong charge on the Dr. ſide of his Accompt, write by *Error* on the Cr. ſide 30 *l.* which, as it ballances the miſtake on the Dr. ſide, ſo it leaves the Accompt rightly ſtated, as follows,

| Cash | Dr. | Per Contra | Cr. |
|---|---|---|---|
| | *l.* | | |
| To *Andrew Smith* —— | 30 | | |

| Andrew Smith | Dr. | Per Contra | Cr. |
|---|---|---|---|
| | *l.* | | *l.* |
| *To Cash* —— | 30 | *By Cash* —— | 30 |
| | | *By Error* —— | 30 |

If the Error be of the second kind, 'tis adjusted by only making the charge omitted: or if, lastly, the fault be in charging the Dr. and Cr. with different sums, see which is the right; if the Dr. be right, consider whether the Cr. be greater or less; if less, charge it again by the same thing for the deficiency; if greater, charge the Dr. of the same Accompt to *Error* for the excess: Again, if the sum be right on the Cr. side, and the Dr. be wrong, observe as before, whether the error be too much, or too little; and accordingly, either charge it again Dr. for the deficiency, or discharge the excess by *Error* on the Cr. side of the same Accompt; and thus are all mistakes in Merchants Books amended, without erazing, or scratching out, which is never, upon any accompt, to be allow'd.

*Note*, This pricking of the *Leidger*, as it will be found absolutely necessary before Ballancing, so the sooner it is begun the better, being the easier perform'd; and what is done, being mark'd, will not be the next time to be repeated.

*Thirdly*, How to draw out the real Ballance of the whole.

To do which, you must erect one more Accompt in your *Leidger*, or rather first on a loose Sheet of Paper

Paper, by the Title of *Ballance Dr. Per Contra Cr.* to the Dr. ſide of which will be brought whatever *Money*, *Goods*, or *Debts* then belong or remain due to you; and on the Cr. ſide will appear all the *Debts* you owe to others; and by this, and the Accompt of *Profit* and *Loſs*, (which with *Stock* muſt be left open to the laſt) will all your other Accompts be even'd.

For, beginning with your Accompt of *Caſh*, add up both the Dr. and Cr. ſides, that is, both the receipts and payments; and ſubſtracting the one from the other, charge *Ballance* l. r. to the ſaid Accompt of *Caſh* for the money remaining in your Hands; ſo that *Caſh* being alſo credited by the ſaid *Accompt* of *Ballance* for the ſaid money remaining, both ſides of the Accompt will then be even: but as the *Leidger* contains Accompts of ſeveral ſorts, ſo there are other things to be done in order to cloſe them, beſides carrying their remainders to *Ballance*.

*Firſt*, in *Accompts* of *Goods* there are theſe three Varieties; 1ſt, when none are ſold, then the Accompt is even'd by crediting it by *Ballance* for the whole remaining, at the prime Coſt; 2d, when all are ſold, then the Accompt is ballanc'd only by *Profit* and *Loſs*, by charging the *Goods* Dr. to that *Accompt* for the Gain, or Cr. for the Loſs; 3d, when only part are ſold; and then firſt carry the Remainder to *Ballance* at the prime Coſt, and afterwards charge the *Goods* Dr. to, or Cr. by, *Profit* and *Loſs*, for the gain or loſs on what are ſold.

*Secondly*, in *Accompts* of *Men*, there are alſo three varieties, 1ſt, when the Dr. ſide is heavieſt, that is, when they owe you, then credit their Accompts by *Ballance* for the difference; 2d, when

the Cr. ſide is heavieſt, that is, when you owe them, then debit their Accompts to *Ballance* for the difference; 3d, when both Sides are even, that is, when neither they owe any thing to you, nor you to them; and then you have only to add up the Particulars on both Sides, and ſet down the Sums.

*Thirdly*, all ſuch *Accompts*, as *Houſe-Expences*, *Charges* on *Merchandize*, *Refuſal* of *Bargains*, *&c.* as they are only particulars of irrecoverable Expences, or Diſburſements which turn to no accompt, ſo they are all ballanc'd by *Profit* and *Loſs*.

*Laſtly*, when all other *Accompts* are clos'd, and only *Profit* and *Loſs*, *Stock* and *Ballance*, ſtand open; to cloſe them, firſt begin with *Profit* and *Loſs*, and having ſumm'd up both the ſides, and thereby found the difference, that is, your clear Gains, or Increaſe of Stock; ballance your *Profit* and *Loſs* by charging it Dr. to the Accompt of *Stock* for the ſaid ſum; then alſo adding up your *Stock*, carry the *Ballance*, that is, your neat Eſtate, to the Cr. Side of your *Accompt* of *Ballance*, which will make the total of the ſaid Cr. Side of *Ballance* exactly equal to the total of the Dr. Side, and thereby fully prove the truth of the whole performance.

*Fourthly*, The manner how a new Inventory is to be form'd from the ſaid Ballance, in order for the opening new Books.

As it is plain from the firſt view of the Accompt of Ballance, that the particulars on the Dr. ſide, are the ſeveral Items or Branches of your Eſtate, and the particulars on the Cr. ſide, the ſeveral Debts you owe; ſo the ſaid Particulars on the Dr. ſide, muſt in your new Books be all made

Drs.

Drs. to *Stock*, and *Stock* Dr. to the ſeveral Particulars on the Cr. ſide, thus,

| Stock Dr. | Per Contra Cr. |
|---|---|
| *To John Smart,* | *By Caſh,* |
| *To Samuel Eaſy,* | *By Sherry,* |
| *To Simon Noble,* | *By Tobacco,* |
| *&c.* | *&c.* |

Thus much by way of Theory; I now proceed to the practick Part: For, as general Rules are ſeldom well underſtood without Examples, I have annex'd a ſmall ſett of Books, with due explanation, wherein I have endeavour'd to introduce all the variety I could; and tho' many things very different from what are here deliver'd, may happen in real Buſineſs, yet theſe well underſtood, thoſe cannot poſſibly prove difficulties.

When a *Merchant* begins the World, the firſt thing he does is to open his *Waſte-Book*, with an Inventory of his preſent *Stock* or *Eſtate*, which conſiſts of what *Money* he has in his hands, what *Goods* are in his warehouſe, *&c.* and what *Debts* are owing to him; ſubjoining alſo an Accompt of what *Debts* he owes to others: the form of which immediately follows in the firſt page of the *Waſte-Book*.

THE

# The Waſte-Book.

Laus Deo, *in* London, *the* 24*th* June 1721.

*An Inventory of the Money, Goods, and Debts, belonging to me* A. B. *taken this day as follows,* viz.

| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|---|
| I Have in ready Money | 10000 | 00 | 0 | | | |
| Alſo 21 Pipes of Sherry at 25 *l.* 10 *s. per* Pipe | 535 | 10 | 0 | | | |
| 30 Hogſheads of Tobacco, at 10 *l. per* Hhd. | 300 | 00 | 0 | | | |
| 20 Casks of Brandy, at 15 *l. per* Cask | 300 | 00 | 0 | | | |
| ⅛ Part of the Ship *James* coſt | 200 | 00 | 0 | | | |
| *Andrew Smith* owes me, *per* Note on demand | 30 | 00 | 0 | | | |
| *Benj. Jones* owes me, *per* Note due *October* 4th | 40 | 00 | 0 | | | |
| *Edward Harrett* owes me, *per* Bond at 6 *per Cent.* | 100 | 00 | 0 | | | |
| | | | | 11505 | 10 | 0 |

*I owe as follows.*

| | *l.* | *s.* | *d.* | | | |
|---|---|---|---|---|---|---|
| To *John Smart*, on demand | 40 | 00 | 0 | | | |
| To *Sam. Eaſy*, due 15th of *Dec.* next | 10 | 00 | 0 | | | |
| To *Simon Noble* | 30 | 00 | 0 | | | |
| To Sir *Peter King* | 200 | 00 | 0 | | | |
| | | | | 280 | 00 | 0 |

*And thus having made the Inventory, you next open the* Journal, *and therein enter the ſeveral particulars as they are Debtors to* Stock, *and alſo charge* Stock *Debtor to the ſeveral Perſons you are indebted to. See the* Journal.

*Andrew*

| London, *the* 25*th of* June, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|
| *Andrew Smith* has paid me in full | 30 | 00 | 0 |
| *In this first Occurrence of your Trade, it is plain, that as* Andrew Smith *ſtands a Dr. in your* Leidger 30 l. *ſo now, having paid you that Sum, you have no way of clearing his Accompt, (without croſſing it out, a way which Merchants never uſe) but by giving it credit for as much; and as* Money *is the thing receiv'd, you therefore charge* Caſh *Dr. and* Andrew Smith *Cr. as will appear more plain in the* Journal, *to which you muſt now, and always, refer.* | | | |
| 27*th.* | | | |
| Paid *John Smart*, in Part | 20 | 00 | 0 |
| *This Caſe being juſt the reverſe of the former, I need only refer to the* Journal. | | | |
| *July* 1*ſt.* | | | |
| Bought a Pipe of Port Wine, for which I paid - | 27 | 00 | 0 |
| *In this Caſe,* Port Wine *being evidently the thing receiv'd, and* Money *the thing parted with, 'tis plain, by the general Rule given Pag.* 5, *that* Port Wine *muſt be charg'd Dr. and* Caſh *Cr. I ſhall therefore, for the future, leave things of this eaſy nature without farther explanation.* | | | |
| 2*d.* | | | |
| Sold 3 Hhds of Tobacco, at 11 *l.* 5 *s. per* Hhd. for ready Money | 33 | 15 | 0 |
| 4*th.* | | | |
| Bought of *James Long* 3 Hhds of Sugar, at 19 *l.* 14 *s. per* Hhd. | | | |
| | *l.* | *s.* | *d* |
| Paid ½ down | 29 | 11 | 0 |
| Reſt due on demand | 29 | 11 | 0 |
| | 59 | 02 | 0 |
| *There are two Ways to journalize this Caſe,* viz. *either by firſt making the* Sugar *Dr. to* James Long *for the whole Sum, and then charging* James Long *Dr. to* Caſh *for the part paid; or (which in my opinion is the ſhorteſt and beſt Method) by charging the* Sugar *at once Dr. to* Sundry Accompts, viz. *to* Caſh *for the money paid, and to* James Long *for the remainder due.* | | | |

| London, *the* 4*th of* July, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|
| Sold to *Edward Ellis* 12 Pipes of Sherry, at 30 *l.* *per* Pipe | | | |
| Receiv'd in ready Money — *l.* 70 00 0 | | | |
| Reſt due at 1 Month — 290 00 0 | | | |
| | 360 | 00 | 0 |
| *Here, according to the foregoing Rule,* Sundry Accompts *are Dr. to* Sherry, *viz.* Caſh *for the money receiv'd, and* Edward Ellis *for the remainder due.* | | | |
| 6*th.* | | | |
| Lent *Simon Johnſon,* upon Bond for three Months, at 6 *l. per Cent. per Ann.* | 200 | 00 | 0 |
| *In ſuch Caſes as theſe, ſome immediately charge the* Borrower *Dr. to* Caſh *for the Principle, and to* Profit *and* Loſs, *or* Intereſt Accompt *for the Intereſt; but as the Payment may poſſibly be made either before or after the Time appointed, I think it better to charge the* Borrower *only for the Principal at the lending, and not credit* Profit *and* Loſs, *'till the Intereſt is receiv'd.* | | | |
| 9*th.* | | | |
| The Owners of the Ship *James* bring in their Account of Freight, which amounts to 688 *l.* my $\frac{1}{8}$ Part which I have receiv'd, is | 86 | 00 | 0 |
| *In this Caſe, the* Money *receiv'd ariſing from the* Ship James, *it is plain that as* Caſh *muſt be made Dr. ſo the* Ship James *muſt be charg'd Cr.* | | | |
| 12*th.* | | | |
| My Couſin *Kind* is dead, and has left me a Legacy of 500 *l.* to be paid by the Executors *A. B.* at a year to come. | 500 | 00 | 0 |
| *Here, as the Money is not paid down, ſo the Executors* A. B. *muſt be charg'd Drs. to* Profit *and* Loſs. | | | |

Bought

London, *the* 15*th of* July, 1721. | *l.* | *s.* | *d*

Bought of *David Williams*, and sent as an Adventure to *Barbadoes*, in the Ship *Swift*, Capt. *Thomson* Master, consign'd to *Peter Careful*, the following Goods, mark'd and number'd as *per* Margin, *viz.*

P. C. N°1 2

| | *l.* | *s.* | *d* |
|---|---|---|---|
| 7 Pieces of *Holland*, at 18 *l. per* Piece | 126 | 00 | 0 |
| 48 Yards of Scarlet Cloth, at 22 *s. per* Yard | 52 | 16 | 0 |
| Paid Charges on the said Goods | 7 | 04 | 0 |
| | | 186 | 00 | 0 |

*In Cases of this nature, where the things receiv'd are immediately sent away, there remains nothing to be charg'd* Dr. *but the* Voyage, *and the goods being bought upon trust, the Seller*, David Williams, *must be Cr.*

16*th.*

Paid as a *Premium* to *John Evans*, for ensuring 200 *l.* on my aforesaid Adventure — 10 00 0

*This being plainly a farther Charge upon the Voyage, the said* Accompt *must again be charg'd* Dr. *and* Cash Cr.

19*th.*

Barter'd 1 Pipe of Sherry, at 32 *l.* for 2 Bails of Muslin of the same Value — 32 00 0

21*st.*

Barter'd 15 ½ Hhds of Tobacco, at 12 *l. per* Hhd, for the Goods following, *viz.*

| | *l.* | *s.* | *d* |
|---|---|---|---|
| 4 Hhds of Sugar, at 15 *l. per* Hhd | 60 | 00 | 0 |
| 7 Pieces of *Holland*, at 18 *l. per* Piece | 126 | 00 | 0 |
| | | 186 | 00 | 0 |

| London, *the* 24*th of* July, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|
| Barter'd with *Thomas Freeman, viz.* | | | |
| 1 ½ Hhd of Tobacco, at 12 *l. per* Hhd 18 00 0 | | | |
| And 2 Pipes of Sherry, at 30 *l. per* Pipe 60 00 0 | | | |
| | 78 | 00 | 0 |
| For 3 Pieces of *Holland*, at 8 *l. per* Pipe 24 00 0 | | | |
| And 42 Yards of Black Cloth, at 18 *s. per* Yard 37 16 0 | | | |
| | 61 | 16 | 0 |
| *In Cases of this nature, where several sorts of Goods are exchang'd for several, whether their value be equal or unequal, charge the* Person *you barter with Dr. to the* Goods *you deliver, and make the* Goods *you receive Dr. to the said* Person. | | | |
| *August 1st.* | | | |
| *Edward Harret* is broke, and I have compounded his Debt of 100 *l.* at 5 *s. per* Pound, the Composition receiv'd is | 25 | 00 | 0 |
| *Here, tho' you receive but* 25 l. *yet, as you agree to take it for the* 100 l. *so you must clear* Edward Harret *of the whole Debt,* i. e. *you must charge* Cash *Dr. for what you do receive, and* Profit *and* Loss *Dr. for what you abate, making* Edward Harret *Cr. by both.* | | | |
| 4*th.* | | | |
| Paid my Landlord one Quarter's Rent due at *Midsummer* last past | 20 | 00 | 0 |
| *Tho'* Profit *and* Loss *might be immediately charg'd with this money, yet, as a distinct* Accompt *of your* House-Expences *will be more satisfactory, so it is better to charge the said* Accompt *for all such disbursements as they happen, ballancing the* Accompt *at last by* Profit *and* Loss. | | | |

London, *the 7th of* August, 1721. | *l.* | *s.* | *d.*

Paid my Book-keeper his Quarter's Sallary, and Bill of Charges on Letters, *&c.* 25 10 0

*What was aforesaid of* House-Expences, *may be here apply'd to* Charges *of* Merchandize, *which is the proper Dr. for all Payments not distinctly chargeable on any particular Commodity.*

8*th.*

I.N N°1 2 Shipp'd on Board the *Susanna* Galley, Capt. *Tho. Emerson* Master, for the Accompt of *John Nash* at *Leghorn*, the following Goods, mark'd and number'd as *per* Margin, *viz.*

| | *l.* | *s.* | *d.* |
|---|---|---|---|
| 23 Yards of my own Black Cloth, at 21 *s.* 6 *d. per* Yard | 24 | 14 | 6 |
| 490 C. of Lead, at 8 *l.* 16 *s. per* Fother, cost | 220 | 17 | 5 |
| Custom and Charges paid | 2 | 12 | 6 |
| My Commission, at 2 ½ *per Cent.* | 6 | 04 | 1½ |
| | 254 | 08 | 6½ |

*This Voyage not being upon your own Accompt, your Trust is discharg'd on shipping the Goods; and therefore, whether they ever come to his hands or no, you justly charge* John Nash *Dr. to the* Sundry Accompts, viz. *to* Black Cloth *(that Commodity having been your own, and formerly enter'd in your* Leidger*) to* Cash *for the Lead and Charges; and to* Profit *and* Loss, *or* Accompt *of* Commission, *for your Allowance.*

13*th.*

Given *George Newland*, for the Refusal of 10 Lottery-Tickets undrawn 1 01 6

*Here, as in the Cases of* House-Expences, *and* Charges *on* Merchandize, *I would advise the erecting an Accompt, under the Title of* Refusal *of* Bargains, *or* Accompt *of* Premio, *which should be charg'd Dr. on all such Occurrences, and, like them, ballanc'd at last by* Profit *and* Loss.

| London, *the* 18*th of* August, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|
| Bought of *George Newland* 10 undrawn Tickets, at 9 *l.* 10 *s. per* Ticket, for which I paid | 95 | 00 | 0 |
| 26*th.* | | | |
| Receiv'd Advice from *Peter Careful*, at *Barbadoes*, that he hath receiv'd my Adventure; and, in Return, has ſhipp'd on Board the ſame Ship, *viz.* | | | |
| 12 Hhds of Sugar at 13 *l. per* Hhd, is 156 00 0 | | | |
| 2 Hhds of Tamarins, at 47 *l. per* Hhd 94 00 0 | | | |
| Charges as *per* his Invoice, is 8 00 0 | | | |
| | 258 | 00 | 0 |
| *In this Caſe, as you have an Accompt of your* Factor's *Returns, as well as of his diſpoſal of your Adventure; ſo you have no need to charge him at all, but let one* Voyage *clear the other; make therefore the* Voyage *from* Barbadoes *Dr. to the* Voyage *thither for the Goods return'd, and to your* Factor's Accompt Current, *for the Money he has diſburs'd.* | | | |
| 29*th.* | | | |
| Drawn my Bill on *John Naſh*, at *Leghorn*, for 924 Dollars, at 40 *d. per* Dollar, payable to *Samuel Davis*, for value here receiv'd, is | 154 | 00 | 0 |
| *This being the ſame thing as if* John Naſh *had himſelf paid you, you muſt charge* Caſh *Dr. and* John Naſh's Accompt Current *Cr.* | | | |
| *September* 2*d.* | | | |
| Ship *Swift* is arriv'd with my Goods from *Barbadoes*; Freight, Cuſtom, and other Charges paid here, comes to | 8 | 10 | 0 |
| Sold my 12 Hhds of Sugar on the Key, at 20 *l. per* Hhd, for ready Money | 240 | 00 | 0 |
| *This Sugar being never brought home, nor enter'd into your* Leidger, *charge the* Caſh *you receive for it Dr. to the* Voyage. | | | |

Brough

| London, *the 3d of* September, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|
| Brought into my Ware-house my 2 Hhds of Tamarins, valu'd at 47 *l. per* Hhd —— | 94 | 00 | 0 |
| *Now let the* Voyage *be clear'd, by giving it Credit by the* Tamarins. | | | |
| —— 10*th.* —— | | | |
| Sold my 2 Hhds of Tamarins, at 60 *l. per* Hhd, to *Joseph Jenkins.* | | | |
| | *l.* | *s.* | *d* |
| Receiv'd of him in Money —— | 40 | 00 | 0 |
| For the rest, he has given me Bills on the following Persons, *viz.* | | | |
| One on *Nathaniel Vincent*, for —— | 30 | 00 | 0 |
| One on *Jacob James*, for —— | 28 | 00 | 0 |
| And one on *Thomas Sands*, for —— | 22 | 00 | 0 |
| —— | 120 | 00 | 0 |
| *To prevent filling your* Leidger *with Accompts of every person you may have a Bill upon, or who may have one on you; erect two general Accompts, one call'd* Bills receiveable, *and the other,* Bills payable; *and charge the one with all the Bills you are to receive, and the other with all the Bills you are to pay.* | | | |
| —— 12*th.* —— | | | |
| *Frederick Van Tromp,* Merchant, at the *Hague,* has sent me by the Eagle Sloop, *David Jones,* Master, to sell, for his Accompt, *viz.* 40 Pieces of *Holland*, each 105 Ells *Flem.* and 560 Yards of *Flanders* Lace. | | | |
| Custom and other Charges paid here, is —— | 18 | 00 | 0 |
| *Here, as you have a Security in your own hands for the money you lay out for* Frederick Van Tromp; *so you erect an Accompt of* Goods *for his* Accompt, *and charge it Dr. to* Cash. | | | |

Sold

| London, *the* 18*th of* September, 1721. | *l.* | *s* | *d.* |
|---|---|---|---|
| Sold to *Edward Johnſon* and Company, for the Accompt of *Frederick Van Tromp*, his 40 Pieces of *Holland*, each 105 Ells *Flem.* at 3 *s.* 4 *d.* *per* Ell, to pay at 3 Months, comes to | 700 | 00 | 0 |
| 23*d.* | | | |
| Sold alſo *Frederick Van Tromp*'s 560 Yards of Lace, at 28 *s.* 6 *d.* *per* Yard, for ready Money | 798 | 00 | 0 |
| My Commiſſion for the whole being 1498 *l.* at 2 ½ *per Cent.* | 37 | 09 | 0 |
| *And now having diſpos'd of all his Goods, ballance the* Accompt, *by charging it Dr. to* F. V. Tromp's Accompt Current, *for what Money you have of his in your hands, and to* F. V. Tromp's Accompt of Time, *for the Money remaining due by* Johnſon *and* Company; *both which Accompts muſt be now made in your* Leidger. N. B. *The difference between a man's* Accompt Current, *and his* Accompt of Time, *is explain'd in the* Leidger, *Fol.* 10. | | | |
| *October 1ſt.* | | | |
| *Frederick Van Tromp* has drawn a Bill on me payable at 10 Days Sight to *Jonathan Emerſon*, which I have accepted, the Sum is | 52 | 10 | 0 |
| 4*th.* | | | |
| By Order of *Frederick Van Tromp*, I have ſhipp'd on Board the *Sailwell*, Capt. *Evans* Maſter, mark'd and number'd as *per* Margin, 3 Bails of colour'd *Colcheſter* Bayes, containing each 40 Pieces, | | | |
| F. V. T. N° 1 2 3 | *l.* | *s.* | *d.* |
| Prime Coſt | 137 | 10 | 0 |
| Cuſtom and other Charges | 8 | 12 | 0 |
| Due to *Tho. Millington*, for dying | 18 | 05 | 0 |
| Due to *John Sutor*, for packing | 2 | 10 | 9 |
| My Commiſſion on 166 *l.* 17 *s.* at 2 ½ *per Cent.* | 4 | 03 | 7½ |
| | 171 | 00 | 7½ |

Paid

| London, *the* 10*th of* October, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|
| Paid *Jonathan Emerſon*, *Van Tromp*'s Bill on me | 52 | 10 | 0 |
| Paid *Tho. Millington* in full, for dying *Van Tromp*'s Bays | 18 | 00 | 0 |
| *In this Caſe, as the abatement on* Millington's *Bill is not your own advantage, but* Frederick Van Tromp's, *ſo you muſt not give* Profit *and* Loſs *credit for it, but* Van Tromp's Account Current, *which was before charg'd Dr. with it.* | | | |
| 17*th.* | | | |
| Paid *John Sutor* in full, for packing *Van Tromp*'s Bays | 2 | 10 | 0 |
| 24*th.* | | | |
| Receiv'd of *Simon Johnſon* 200 *l.* I lent him, with 3 months Intereſt on the ſame, at 6 *per Cent. per Ann.* | 203 | 00 | 0 |
| *Charge* Caſh *Dr. to* Simon Johnſon *for the Principal, and Dr. to* Profit *and* Loſs *for the Intereſt. See the Caſe,* July *the* 6*th.* | | | |
| *November* 2*d.* | | | |
| Agreed with my Couſin *Kind* to go his Halves in 300 Yards of Broad Cloth, at 12 *s.* 6 *d. per* Yard; my ½ Share, which I have paid him, comes to | 93 | 15 | 0 |
| *There are two ſorts of* Company Accompts, *the one where your Partner has the Management, and keeps the Accompt, as in this, and the next Example; and in this kind there is no difficulty, you having nothing to do but to charge your* Partner, *or the Goods in his hands, (which I think better) Dr. to* Caſh *for the money you pay, and to give the ſaid* Accompt *credit again for the returns. The other ſort, where you your ſelf are Manager and Accomptant, will be explain'd by the other following Caſes.* | | | |

My

London, *the* 10*th of* November, 1721. | *l.* | *s.* | *d*

My Couſin *Kind* has brought in his Accompt of the Broad Cloth, and there appears due to me 108 *l.* 10 *s.* of which he pays me

| | *l.* | *s.* | *d* | *l.* | *s.* | *d* |
|---|---|---|---|---|---|---|
| In Money | 20 | 00 | 0 | | | |
| Gives me an Aſſignment on *John Long*, for | 10 | 00 | 0 | | | |
| And for the reſt gives me 5 Pieces of *Indian* Chince, valu'd at | 78 | 10 | 0 | | | |
| | | | | 108 | 10 | 0 |

20*th.*

Bought at *Lloyd*'s, in Company with my Couſin *Kind*, each ½ the Ship *Bonadventure*, for which we are to pay the Owners at 6 Days — 700 00 0

*In this Caſe, having made the Ship* Bonadventure *in* Company *Dr. to the* Owners, *you are next to conſider how to charge your* Partner *for his* ½ *Share; to do which, take this general Rule: Your* Partner's Accompt Current *muſt be made Dr. to his* Accompt *in* Company *for his ſhare of Goods bought; and your* Partner's Accompt *in* Company, *Dr. to his* Accompt Current, *for his ſhare of Goods ſold.* N. B. *For the difference between a Partner's* Accompt Current, *and his* Accompt *in* Company, *ſee the* Leidger, *Fol.* 11.

23*d.*

Receiv'd of my Couſin *Kind*, his half Share of the Price of the Ship *Bonadventure* — 350 00 0

*Here* Caſh *being made Dr. to Couſin* Kind's Accompt Current, *his* Accompt Current *will ſtand clear'd, and his* Accompt *in* Company *remain Cr. as it muſt have been made at firſt, had he paid down his Share.*

27*th.*

Paid the Owners of the Ship *Bonadventure*, in full — 700 00 0

The

London, *the* 3*d of* December, 1721. | *l.* | *s.* | *d*

The Maſter of the Ship *Bonadventure*, has brought in his Bill of Repairs, which I have paid, amounting to ——— 36 10 0

*Here, as before, having made the* Ship *in* Company *Dr. to* Caſh *for the Repairs paid, charge your Partner's* Accompt Current *Dr. to his* Accompt *in* Company, *for his ſhare.*

——— 7*th.* ———

*Stephen Dawner, James Diſſell*, and myſelf, reſolving to trade together with an equal Joint-Stock, we buy of *Thomas Smother, viz.*

| | *l.* | *s.* | *d* |
|---|---|---|---|
| 5 Hhds of Tobacco, at 3*l.* 12*s. per* Hhd | 18 | 00 | 0 |
| & 20 Hhds ——— at 2*l.* 19*s. per* Hhd | 59 | 00 | 0 |
| ——— | | | 77 00 0 |

Having each of us paid down our ſhares.

*In this Caſe, each having paid down his ſhare, the* Tobacco *in* Company *will ſtand Dr. to* Sundry Accompts, viz. *To* Caſh *for your own ſhare, and to each of your* Partner's Accompts *in* Company *for their ſhares.*

——— 12*th.* ———

Sold to *Jacob Fletcher* our 5 beſt Hhds of Tobacco, at 4*l. per* Hhd.

| | *l.* | *s.* | *d* |
|---|---|---|---|
| Receiv'd of him in Part ——— | 12 | 00 | 0 |
| Reſt due on Demand ——— | 8 | 00 | 0 |
| ——— | | | 20 00 0 |

*In this Caſe, having given the* Tobacco *in* Company *credit, both by* Caſh *and* Jacob Fletcher, *make both your* Partners Accompts *in* Company *Drs. to their* Accompts Current, *for their ſeveral ſhares of the* 12 l. *receiv'd, giving them no farther credit for the other* 8 l. *till* Jacob Fletcher *pays it.*

——— 19*th.* ———

Sold our other 20 Hhds of Tobacco, at 3*l.* 10*s. per* Hhd, for ready Money ——— 70 00 0

| London, *the* 25*th of* December, 1721. | *l.* | *s.* | *d.* |
|---|---|---|---|
| *Jacob Fletcher* has paid me in full for our Tobacco | 8 | 00 | 00 |
| Bought 85 Tons of Logwood, at 2 *l. per* Ton, for ready Money | 170 | 00 | 00 |

30*th.*

*Stephen Dawner*, *James Dissell*, and myself, still resolving to trade together, we have each of us put into company as follows, (intending to make our shares even with money) *viz.*

| | *l.* | *s.* | *d.* |
|---|---|---|---|
| *Stephen Dawner*, 50 Tons of Lead, at 8 *l.* 10 *s. per* Fother, | 435 | 17 | 11¼ |
| *James Dissell*, 60 Pieces of Serge, at 6 *l. per* Piece | 360 | 00 | 00 |
| I have put in 85 Tons of Logwood, at 2 *l.* 10 *s. per* Ton, | 212 | 10 | 00 |
| I have also paid Custom, *&c.* on the said Goods | 42 | 00 | 00 |
| | 1050 | 07 | 11¼ |

All which we have shipp'd on board the *Mary* Sloop, Capt. *Evans*, Master, consign'd to *John Stone*, Merchant, at *Marseilles*, to sell for our Accompt, being mark'd and number'd as in the Margin.

*To state this Case, the best Way is, first, to charge the* Voyage *to* Marseilles *Dr. to each Man's* Accompt Current, *for the several Goods they put into* Company, *and to* Logwood *and* Cash, *for your own part; and then make each of their* Accompts Current *Dr. to their* Accompts *in* Company *for their* ⅓ *shares of the whole amount.*

*January* 4*th.*

Upon settling Accompts with *Stephen Dawner* and *James Dissell*, there appears due from me

| | *l.* | *s.* | *d.* |
|---|---|---|---|
| To *Stephen Dawner* | 85 | 15 | 3⅓ |
| To *James Dissell* | 9 | 17 | 4¼ |
| Which I have paid, the whole being | 95 | 12 | 07¾ |

The

| London, *the* 10*th of* January, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|
| The Ship *Bonadventure*, in which my Couſin *Kind* and myſelf had each a ½ ſhare, is unfortunately blown up, being totally deſtroy'd, the whole Damage is | 736 | 10 | 0 |
| *Here, as the Loſs is to be divided, ſo* Profit *and* Loſs *muſt be made Dr. only for your own Part, and your Couſin* Kind's Accompt *in* Company *Dr. for his, the* Ship *in* Company *Cr. by both.* | | | |
| 15*th.* | | | |
| *Stephen Dawner, James Diſſell*, and myſelf, each ⅓, have bought of *Thomas Merchant* 9 Hhds of Sugar, at 5 *l.* 10 *s. per* Hhd, to pay at 6 Days; the Goods being in my hands, and at my diſpoſal | 49 | 10 | 0 |
| 22*d.* | | | |
| *Stephen Dawner* being in the Country, *James Diſſell*, and myſelf, have paid *Tho. Merchant* in full. | | | |
| *James Diſſell* having paid — 20 00 0 | | | |
| And I the reſt — 29 10 0 | | | |
| | 49 | 10 | 0 |
| 31*ſt.* | | | |
| *Stephen Dawner* being come to Town, has even'd our Accompts, by paying each of us what we had advanc'd for him, *viz.* | | | |
| To *James Diſſell* — 3 10 0 | | | |
| To me — 13 00 0 | | | |
| | 16 | 10 | 0 |
| *February 6th.* | | | |
| Sold 3 Hhds of our Sugar to Sir *Nicholas Long*, at 6 *l. per* Hhd, to pay at 10 Days | 18 | 00 | 0 |

| London, *the* 13*th of* February, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|
| *Stephen Dawner* hath taken to himſelf 2 Hhds of our Sugar, as his ſhare of what remains —— | 11 | 00 | 0 |
| *When a Partner withdraws his ſhare, or any part thereof, charge his* Accompt *in* Company, *Dr. to the* Goods *in* Company, *for what he takes.* | | | |
| —— 17*th.* —— | | | |
| Receiv'd of Sir *Nicholas Long*, in full, for Sugar, | 18 | 00 | 0 |
| —— 20*th.* —— | | | |
| *James Diſſell*, and myſelf, have parted the other 4 Hhds of Sugar between us, their value, at 5 *l.* 10 *s. per* Hhd, is —— | 22 | 00 | 0 |
| *And now, as your Partner's* Accompt *in* Company *is to be charg'd Dr. to the* Sugar *in* Company *for his ſhare withdrawn, (according to the foregoing direction) ſo you muſt alſo charge the proper Accompt of* Sugar *Dr. to the ſaid* Sugar *in* Company *for your own part.* | | | |

Thus having, I hope, propos'd a ſufficient variety of Caſes, for the full explanation of the matter; I ſhall now end the *Waſte-Book*, and proceed to the *Journal*, to which we have all along referr'd.

*The*

# The Journal.

Laus Deo, *in* London, *the* 24*th* June, 1721.

*Sundry Accompts Drs. to Stock 11505 l. 10 s.*

| | | *l.* | *s.* | *d* | *l.* | *s.* | *d* |
|---|---|---|---|---|---|---|---|
| 2 | CASH in ready Money | 10000 | 00 | 0 | | | |
| 3 | Sherry for 21 Pipes, at 25 *l.* 10 *s.* *per* Pipe | 535 | 10 | 0 | | | |
| 3 | Tobacco, for 30 Hhds, at 10 *l. per* Hhd | 300 | 00 | 0 | | | |
| 3 | Brandy, for 20 Casks, at 15 *l. per* Cask | 300 | 00 | 0 | | | |
| 3 | Ship *James*, for $\frac{1}{8}$ Part, cost | 200 | 00 | 0 | | | |
| 4 | *Andrew Smith*, *per* Note, on Demand | 30 | 00 | 0 | | | |
| 4 | *Ben. Jones*, *per* Note, due *October* 4th | 40 | 00 | 0 | | | |
| 4 | *Edward Harret*, *per* Bond at 6 *l. per Cent.* | 100 | 00 | 0 | | | |
| 1 | | | | | 11505 | 10 | 0 |

*Stock Dr. to Sundry Accompts, 280 l.*

| | | *l.* | *s.* | *d* | *l.* | *s.* | *d* |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 4 | To *John Smart*, on Demand | 40 | 00 | 0 | | | |
| 4 | To *Samuel Easy*, due 15th of *Dec.* next | 10 | 00 | 0 | | | |
| 5 | To *Simon Noble* | 30 | 00 | 0 | | | |
| 5 | To Sir *Peter King* | 200 | 00 | 0 | | | |
| | | | | | 280 | 00 | 0 |

*This done, turn to your* Leidger, *and therein open Accompts for every one of these particulars, i. e. write by way of Title, at proper distances, in a Text Hand, first,* Stock *Dr. on one side of the Folio, and on the other side,* Per Contra *Cr. then* Cash *Dr.* Per Contra *Cr.* &c. *and having thus titled all your Accompts, turn to the first Dr. which is* Cash, *and under it, on the Dr. side, having first dated it, write, To* Stock *in ready Money, then insert the Folio and Sum, and turning to the Accompt of* Stock, *write under it on the Cr. side, By* Cash *in ready Money; observing also the Date, Folio, and Sum; and thus proceed with all the rest: and this is what is call'd* Posting.

Cash

| | London, *the* 25*th of* June, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|---|
| 2 / 4 | Cash Dr. to *Andrew Smith* 30 *l.*<br>Receiv'd of him in full | 30 | 00 | 0 |
| | 27*th.* | | | |
| 4 / 2 | *John Smart* Dr. to Cash 20 *l.*<br>Paid him in Part | 20 | 00 | 0 |
| | *July* 1*st.* | | | |
| 9 / 2 | Port Wine Dr. to Cash 27 *l.*<br>Paid for 1 Pipe | 27 | 00 | 0 |
| | 2*d.* | | | |
| 2 / 3 | Cash Dr. to Tobacco 33 *l.* 15 *s.*<br>Receiv'd for 3 Hhds at 11 *l.* 5 *s. per* Hhd | 33 | 15 | 0 |
| | 4*th.* | | | |
| 6 / 2 | Sugar Dr. to Sundry Accompts 59 *l.* 2 *s.* | | | |
| | | *l.* | *s.* | *d* |
| 2 | To Cash paid in Part for 3 Hhds, at 19 *l.* 14 *s.* | 29 | 11 | 0 |
| 5 | To *James Long*, for the rest on demand | 29 | 11 | 0 |
| | | 59 | 02 | 0 |
| | Sundry Accompts Dr. to Sherry 360 *l.* | | | |
| | | *l.* | *s.* | *d* |
| 2 | Cash receiv'd in Part for 12 Pipes, at 30 *l. per* Pipe | 70 | 00 | 0 |
| 6 / 3 | *Edward Ellis*, for the rest due at 1 Month | 290 | 00 | 0 |
| | | 360 | 00 | 0 |
| | 6*th.* | | | |
| 5 / 2 | *Simon Johnson* Dr. to Cash 200 *l.*<br>Lent him upon Interest at 6 *per Cent. per Ann.* | 200 | 00 | 0 |
| | 9*th.* | | | |
| 2 / 3 | Cash Dr. to Ship *James* 86 *l.*<br>Receiv'd for my $\frac{1}{8}$ Part of 688 *l.* Freight | 86 | 00 | 0 |
| | 12*th.* | | | |
| 5 / 1 | *A. B.* Executors of Cousin *Kind*, Drs. to Profit and Loss 500 *l.*<br>Left me as a Legacy by my said Cousin *Kind*, to be paid at 1 Year | 500 | 00 | 0 |

London, *the* 15*th of* July, 1721. | *l.* | *s.* | *d*

6/6 Voyage to *Barbadoes* Dr. to Sundry Accompts, 186*l.*

6 To *David Williams*, for

| | *l.* | *s.* | *d* |
|---|---|---|---|
| 7 Pieces of *Holland*, at 18 *l. per* Piece | 126 | 00 | 0 |
| 48 Yards of Scarlet Cloth, at 22 *s. per* Yd. | 52 | 16 | 0 |
| 2 To Cash, paid charges on the said Goods | 7 | 04 | 0 |
| | | | 186 00 0 |

16*th.*

Voyage to *Barbadoes* Dr. to Cash 10 *l.*

6/2 Paid as a Premium to *John Evans*, to insure 200 *l.* on my Adventure — 10 00 0

19*th.*

7/3 Muslin Dr. to Sherry 32 *l.*

For 2 Bales receiv'd in barter for 1 Pipe — 32 00 0

21*st.*

Sundry Accompts Dr. to Tobacco, 186 *l.*

| | *l.* | *s.* | *d* |
|---|---|---|---|
| 6 Sugar, for 4 Hhds, at 15 *l. per* Hhd | 60 | 00 | 0 |
| 6/3 *Holland*, for 7 Pieces, at 18 *l. per* Piece | 126 | 00 | 0 |

Receiv'd in barter for 15 ½ Hhds of Tobacco — 186 00 0

24*th.*

7/3 *Tho. Freeman* Dr. to Sundry Accompts, 78 *l.*

| | *l.* | *s.* | *d* |
|---|---|---|---|
| 3 To Tobacco, for 1 ½ Hhd, at 12 *l. per* Hhd | 18 | 00 | 0 |
| 3 To Sherry, for 2 Pipes, at 30 *l. per* Pipe | 60 | 00 | 0 |
| Deliver'd him in Barter | | | |
| | | | 78 00 0 |

Sundry Accompts Dr. to *Tho. Freeman* 61 *l.* 16 *s.*

| | *l.* | *s.* | *d* |
|---|---|---|---|
| 6 *Holland*, for 3 Pieces, at 8 *l. per* Piece | 24 | 00 | 0 |
| 7/7 Black Cloth, for 42 Yards, at 18 *s. per* Yd. | 37 | 16 | 0 |
| 7 Receiv'd of him in Barter | | | |
| | | | 61 16 0 |

*August* 1*st.*

Sundry Accompts Dr. to *Edward Harvet*, 100 *l.*

| | *l.* | *s.* | *d* |
|---|---|---|---|
| 2/1 Cash receiv'd in composition of his Debt | 25 | 00 | 0 |
| 4 Profit and Loss abated him | 75 | 00 | 0 |
| | | | 100 00 0 |

House

| | London, *the 4th of* Auguſt, 1721. | *l.* | *s.* | *d.* |
|---|---|---|---|---|
| 7 / 2 | Houſe-Expences Dr. to Caſh 20 *l.*<br>Paid a Quarter's Rent, due at Midſummer —— | 20 | 00 | 0 |
| | 7*th.* | | | |
| 7 / 2 | Charges of Merchandize Dr. to Caſh 25 *l.* 10 *s.*<br>Paid my Book-keeper a Quarter's Salary, and his Bill of Charges —— | 25 | 10 | 0 |
| | 8*th.* | | | |
| 8 / 7 | *John Naſh* of *Leghorn* Dr. to Sundry Accompts, 254 *l.* 8 *s.* 6 *d.* ½.<br>To Black Cloth, for 23 Yards, at 21 *s.* 6 *d.* *per* Yard —— 24 14 06 | | | |
| 2 | To Caſh, for 490 lb of Lead, at 8 *l.* 16 *s.* *per* Fother, and Charges 223 09 11 | | | |
| 1 | To Profit and Loſs for my Commiſſion 6 04 01½ | 254 | 08 | 6½ |
| | 13*th.* | | | |
| 7 / 2 | Refuſal of Bargains Dr. to Caſh 1 *l.* 1 *s.* 6 *d.*<br>Given *George Newland* for the refuſal of 10 Tickets undrawn —— | 1 | 01 | 6 |
| | 18*th.* | | | |
| 8 / 2 | Lottery Tickets Dr. to Caſh 95 *l.*<br>Paid for 10 undrawn, at 9 *l.* 10 *s.* *per* Ticket — | 95 | 00 | 0 |
| | 26*th.* | | | |
| 8 / 6 | Voyage from *Barbadoes* Dr. to Sundry Accompts, 258 *l.*<br>To Voyage to *Barbadoes*, for Goods return'd —— 250 00 0 | | | |
| 8 | To *Peter Carefull* his Accompt Current, for Charges paid —— 8 00 0 | 258 | 00 | 0 |
| | 29*th.* | | | |
| 2 / 8 | Caſh Dr. to *John Naſh* of *Leghorn* 154 *l.*<br>Drawn my Bill on him for 924 Dollars, at 40 *d.* Value here receiv'd —— | 154 | 00 | 0 |

| | London, *the 2d of* September, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|---|
| 8 | Voyage from *Barbadoes* Dr. to Cash 85 *l.* 10 *s.* | | | |
| 2 | Paid Freight, Custom, and Charges here on my Goods | 85 | 10 | 0 |
| 2 | Cash Dr. to Voyage from *Barbadoes* 240 *l.* | | | |
| 8 | Receiv'd for my 12 Hhds of Sugar, at 20 *l. per* Hhd | 240 | 00 | 0 |
| | 3*d.* | | | |
| 8 | Tamarins Dr. to Voyage from *Barbadoes* 94 *l.* | | | |
| 8 | For 2 Hhds, at 47 *l. per* Hhd | 94 | 00 | 0 |
| | 10*th.* | | | |
| | Sundry Accompts Dr. to Tamarins 120 *l.* | | | |
| | *l.* *s.* | | | |
| 2 | Cash receiv'd in Part for 2 Hhds, at 60 *l. per* Hhd — 40 00 | | | |
| 9 | Bills receivable for 1 on *Nat. Vincent* — 30 00 | | | |
| 8 | 1 on *Jacob James* — 28 00 | | | |
| | 1 on *Tho. Sands* — 22 00 | 120 | 00 | 0 |
| | 12*th.* | | | |
| 9 | Goods for the Accompt of *Frederick Van Tromp*, | | | |
| 2 | Dr. to Cash 108 *l.* | | | |
| | Paid Custom, and other Charges on them | 108 | 00 | 0 |
| | 18*th.* | | | |
| 9 | *Edward Johnson* and Company Dr. to Goods, for | | | |
| | the Accompt of *Frederick Van Tromp* 700 *l.* | | | |
| 9 | For his 40 Pieces of *Holland*, each 105 Ells *Flem.* | | | |
| | at 3 *s.* 4 *d. per* Ell, to pay at 3 Months | 700 | 00 | 0 |
| | 23*d.* | | | |
| 2 | Cash Dr. to Goods for Accompt of *F. V. Tromp* 798 *l.* | | | |
| 9 | Receiv'd for his 560 Yards of Lace, at 28 *s.* 6 *d.* | | | |
| | *per* Yard | 798 | 00 | 0 |
| 9 | Goods for Accompt of *F. V. Tromp*, Dr. to Profit | | | |
| 1 | and Loss 37 *l.* 9 *s.* | | | |
| | For my Commission, at 2 ½ *per Cent.* | 37 | 09 | 0 |

London, *the 1st of* October, 1721.

| | | l. | s. | d. |
|---|---|---|---|---|
| 10/8 | *Frederick Van Tromp* his Accompt Current Dr. to Bills pavable 52 *l.* 10 *s.* | | | |
| | Accepted his Bill on me, payable to *Jonathan Emerſon* at 10 Days | 52 | 10 | 0 |
| | 4*th.* | | | |
| 10/— | *F. V. Tromp* his Accompt Current Dr. to Sundry Accompts 171 *l.* 00 *s.* 7½ *d.* | | | |
| | | *l.* | *s.* | *d.* |
| 2 | To Caſh, paid for 3 Bales of Bays, and Cuſtom, and Charges | 146 | 02 | 0 |
| 9 | To *Tho. Millington*, for dying | 18 | 05 | 0 |
| 9 | To *John Sutor*, for packing | 2 | 10 | 0 |
| 1 | To Profit and Loſs, for my Commiſſion | 4 | 03 | 7½ |
| | | 171 | 00 | 7½ |
| | 10*th.* | | | |
| 8/2 | Bills payable Dr. to Caſh 52 *l.* 10 *s.* | | | |
| | Paid *Jonathan Emerſon*, *Van Tromp*'s Bill on me | 52 | 10 | 0 |
| 9/— | *Tho. Millington* Dr. to Sundry Accompts 18 *l.* 5 *s.* | | | |
| | | *l.* | *s.* | *d* |
| 2 | To Caſh paid him | 18 | 00 | 0 |
| 10 | To *F. V. Tromp*'s Accompt Current abated | 0 | 05 | 0 |
| | | 18 | 05 | 0 |
| | 17*th.* | | | |
| 9/2 | *John Sutor* Dr. to Caſh 2 *l.* 10 *s.* | | | |
| | Paid him in full for packing *Van Tromp*'s Bays | 2 | 10 | 0 |
| | 24*th.* | | | |
| 2/5 | Caſh Dr. to Sundry Accompts 203 *l.* | | | |
| | | *l.* | *s.* | *d* |
| | To *Simon Johnſon*, for Principal receiv'd | 200 | 00 | 0 |
| 1 | To Profit and Loſs, for 3 months Int. | 3 | 00 | 0 |
| | | 203 | 00 | 0 |
| | *November* 2*d.* | | | |
| 10/2 | Broad Cloth, in the Hands of Couſin *Kind*, Dr. to Caſh 93 *l.* 15 *s.* | | | |
| | Paid him for ½ ſhare of 300 Yards in his hands, at 12 *s.* 6 *d.* | 93 | 15 | 0 |

Sundry

| | London, *the* 10*th of* November, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|---|
| | Sundry Accompts Dr. to Broad Cloth, in the Hands of Couſin *Kind* 108 *l.* 10 *s.* | | | |
| | | *l.* *s.* *d* | | |
| 2 | Caſh, receiv'd in Money | 20 00 0 | | |
| 9 | Bills receivable, for one on *John Long* for | 10 00 0 | | |
| 10 | *Indian* Chince, for 5 Pieces, valu'd at— | 78 10 0 | | |
| 10 | | | 108 | 10 0 |
| | 20*th.* | | | |
| 11/10 | Ship *Bonadventure*, in Company with Couſin *Kind*, Dr. to the Owners 700 *l.* For the ſaid Ship, bought at *Lloyd*'s, to pay at 6 Days | | 700 | 00 0 |
| 11/11 | Couſin *Kind* his Accompt Current, Dr. to Couſin *Kind* his Accompt in Company 350 *l.* For his ½ ſhare of the Ship *Bonadventure* | | 350 | 00 0 |
| | 23*d.* | | | |
| 2/18 | Caſh Dr. to Couſin *Kind* his Accompt Current 350 *l.* Receiv'd of him his ½ ſhare of the Ship *Bonadventure* | | 350 | 00 0 |
| | 27*th.* | | | |
| 10/2 | Owners of the Ship *Bonadventure* Drs to Caſh 700 *l.* Paid them in full | | 700 | 00 0 |
| | *December* 3*d.* | | | |
| 11/2 | Ship *Bonadventure*, in Company with Couſin *Kind*, Dr. to Caſh 36 *l.* 10 *s.* Paid the Maſter his Bill of Repairs | | 36 | 10 0 |
| 11/11 | Couſin *Kind*'s Accompt Current Dr. to his Account in Company 18 *l.* 5 *s.* For his ½ ſhare of Repairs | | 18 | 05 0 |
| | 7*th.* | | | |
| | Tobacco in Company with *Stephen Dawner* and *James Diſſell*, Dr. to Sundry Accompts 77 *l.* | | | |
| 11/12 | To *Stephen Dawner* his Accompt in Company for his ⅓ ſhare of 5 Hhds at 3 *l.* 12 *s.* and 20 Hhds at 2 *l.* 19 *s.* | *l.* *s.* *d* 25 13 4 | | |
| 13 | To *James Diſſell* his Accompt in Company, *ditto* | 25 13 4 | | |
| 2 | To Caſh, for my ⅓ ſhare paid | 25 13 4 | | |
| | | | 77 | 00 0 |

London. *the* 12*th of* December, 1721. | *l.* | *s.* | *d*

Sundry Accompts Dr. to Tobacco in Company 20 *l.*

2 | Caſh receiv'd in Part, for 5 Hhds, at 4 *l. per* Hhd — *l.* *s.* *d* 12 00 0
14 | *Jacob Fletcher*, for the reſt on demand — 8 00 0
11 | 20 0 0 0

12 | *Stephen Dawner*, his Accompt in Company, Dr. to his Account Current 4 *l.*
12 | For his $\frac{1}{5}$ ſhare of 12 *l.* receiv'd for Tobacco — 4 0 0 0

13 | *James Diſſell, ditto* — 4 0 0 0
12

19*th.*

2 | Caſh Dr. to Tobacco in Company 70 *l.*
11 | Receiv'd for our other 20 Hhds, at 3 *l.* 10 *s. per* Hhd — 70 0 0 0

12 | *Stephen Dawner*, his Accompt in Company, Dr. to his Accompt Current 23 *l.* 6 *s.* 8 *d.*
12 | For his $\frac{1}{5}$ ſhare of 70 *l.* receiv'd for Tobacco — 23 6 8

13 | *James Diſſell, ditto* — 23 6 8
12

25*th.*

2 | Caſh Dr. to *Jacob Fletcher* 8 *l.*
14 | Receiv'd of him in full — 8 0 0 0

12 | *Stephen Dawner*, his Accompt in Company, Dr. to his Accompt Current 2 *l.* 13 *s.* 4 *d.*
12 | For his $\frac{1}{4}$ ſhare of 8 *l.* receiv'd for Tobacco — 2 13 4

13 | *James Diſſell, ditto* — 2 13 4
12

14 | Logwood Dr. to Caſh 170 *l.*
2 | Paid for 85 Tons, at 2 *l. per* Ton — 170 0 0 0

Voyage

| | London, *the 30th of* December, 1721. | l. | s. | d. |
|---|---|---|---|---|
| | Voyage to *Marſeilles*, in Company with *S. D.* and *J. D.* Dr. to Sundry Accompts 1050 *l.* 7 *s.* 11 *d.* $\frac{1}{4}$. | | | |
| 13 | | | | |
| 12 | To *Stephen Dawner*'s Accompt Current for 50 Tons of Lead, at 18 *l.* 10 *s. per* Fother — l. 435 s. 17 d. $11\frac{1}{4}$ | | | |
| 12 | To *James Diſſell*'s Accompt Current for 60 Pieces of Serge, at 6 *l. per* Piece — 360 00 00 | | | |
| 14 | To Logwood, for 85 Tons, at 2 *l.* 10 *s. per* Ton — 212 10 00 | | | |
| 2 | To Caſh, paid Cuſtom, *&c.* on the ſaid Goods — 42 00 00 | | | |
| | | 1050 | 07 | $11\frac{1}{4}$ |
| 12 | *Stephen Dawner* his Accompt Current Dr. to his Accompt in Company 350 *l.* 2 *s.* $7\frac{3}{4}$ *d.* | | | |
| 12 | For his $\frac{1}{3}$ ſhare of the Voyage to *Marſeilles* — | 350 | 02 | $07\frac{3}{4}$ |
| 12 | *James Diſſell, ditto* — | 350 | 02 | $07\frac{3}{4}$ |
| 13 | | | | |
| | *January 4th.* | | | |
| | Sundry Accompts Dr. to Caſh 95 *l.* 12 *s.* 7 *d.* $\frac{3}{4}$. | | | |
| | l. s. d. | | | |
| 12 | *Stephen Dawner*'s Accompt Current paid him — 85 15 $3\frac{1}{3}$ | | | |
| 12 | *James Diſſell*'s Account Current paid him — 9 17 $4\frac{1}{4}$ | | | |
| 2 | | 95 | 12 | $07\frac{3}{4}$ |
| | 10*th.* | | | |
| | Sundry Accompts Dr. to Ship *Bonadventure*, in Company with Couſin *Kind* 736 *l.* 10 *s.* | | | |
| | l. s. d | | | |
| 11 | Couſin *Kind*'s Accompt in Company, for his $\frac{1}{2}$ ſhare loſt — 368 05 0 | | | |
| 1 | Profit and Loſs for my $\frac{1}{2}$ ſhare — 368 05 0 | | | |
| 11 | | 736 | 10 | 00 |
| | 15*th.* | | | |
| 13 | Sugar in Company with *S. D.* and *J. D.* Dr. to *Tho. Merchant* 49 *l.* 10 *s.* | | | |
| 14 | For 9 Hhds, at 5 *l.* 10 *s. per* Hhd, to pay at 6 days — | 49 | 10 | 00 |

*Stephen*

| | London, *the* 15*th of* January, 1721. | *l.* | *s.* | *d* |
|---|---|---|---|---|
| | *Stephen Dawner*'s Accompt Current Dr. to his Accompt in Company 16 *l.* 10 *s.* | | | |
| 12 | For his $\frac{1}{3}$ ſhare of 9 Hhds of Sugar, at 5 *l.* 10 *s.* | | | |
| 12 | *per* Hhd | 16 | 10 | 0 |
| 12 | *James Diſſell, ditto* | 16 | 10 | 0 |
| 13 | 22*d.* | | | |
| | *Tho. Merchant*, Dr. to Sundry Accompts 49 *l.* 10 *s.* | | | |
| 14 | | *l.* | *s.* | *d* |
| 12 | To *James Diſſell*'s Accompt Current paid by him | 20 | 00 | 0 |
| 2 | To Caſh paid by me | 29 | 10 | 0 |
| | | 49 | 10 | 0 |
| | 31*ſt.* | | | |
| | Sundry Accompts Dr. to *Stephen Dawner*'s Accompt Current 16 *l.* 10 *s.* | *l.* | *s.* | *d* |
| 12 | *James Diſſell*'s Accompt Current paid to him | 3 | 10 | 0 |
| 2 | Caſh paid to me | 13 | 00 | 0 |
| 12 | | 16 | 10 | 0 |
| | *February* 6*th.* | | | |
| 14 | Sir *Nicholas Long* Dr. to Sugar in Company 18 *l.* | | | |
| 13 | For 3 Hhds, at 6 *l. per* Hhd, to pay at 10 days | 18 | 00 | 0 |
| | 13*th.* | | | |
| | *Stephen Dawner*'s Accompt in Company, Dr. to Sugar in Company 11 *l.* | | | |
| 12 | | | | |
| 13 | For 2 Hhds taken to himſelf for his ſhare | 11 | 00 | 0 |
| | 17*th.* | | | |
| 2 | Caſh Dr. to Sir *Nicholas Long* 18 *l.* | | | |
| 14 | Receiv'd of him in full, for Sugar | 18 | 00 | 0 |
| | *Stephen Dawner*'s Accompt in Company, Dr. to his Accompt Current 6 *l.* | | | |
| 12 | | | | |
| 12 | For his $\frac{1}{3}$ ſhare of 18 *l.* receiv'd for Sugar | 6 | 00 | 0 |
| 13 | *James Diſſell, ditto* | 6 | 00 | 0 |
| 12 | 20*th.* | | | |
| | Sundry Accompts Dr. to Sugar in Company 22 *l.* | | | |
| 13 | *James Diſſell*'s Accompt in Company for 2 Hhds taken to himſelf, for his ſhare | *l.* 11 | *s.* 00 | *d* 0 |
| 6 | Sugar, for 2 Hhds taken to my ſelf | 11 | 00 | 0 |
| 13 | | 22 | 00 | 0 |

THE

# THE

# LEIDGER.

**A**

Fol.

*A. B.* Executors 5

**B**

Fol.

Brandy —— 3
Black Cloth —— 7
Bills receivable— 9
——payable —— 8
Broad Cloth in Company — 10
Balance —— 15

**C**

Fol.

Cash —— 2
Charges *Merch.* 7
*Carefull (Peter)* 8
Chince *(Indian)* 10

**D**

Fol.

*Dawner (Step.)* Accompt Cur. 12
——Company 12
*Dissell (Ja.)* Cur. 12
——Company 13

**E**

Fol.

*Easy (Sam.)* —— 4
*Ellis (Edward)*— 6

**F**

Fol.

*Freeman (Tho.)* — 7
*Fletcher (Jacob)* 14

**G**

Fol.

Goods for Acct of *Van Tromp* 9

**H**

Fol.

*Harret (Edward)* 4
*Holland* —— 6
House-Expences 7

**I**

Fol.

*Jones (Ben.)* —— 4
*Johnson (Simon)* — 5
*Johnson (Edw.)* and Comp. 9

**K**

Fol.

*King* (Sir *Peter*) 5
*Kind's* Acct Curt 11
——Comp. — 11

**L**

Fol.

*Long (James)* —— 5
Lottery Tickets 8
*Long* (Sir *Nichol.*) 14
Logwood—— 14

**M**

Fol.

Muslin —— 7
*Millington (Tho.)* 9
*Merchant (Tho.)* 14

N

Fol.

*Noble (Simon)* —— 5
*Nash (John)* —— 8

O

Fol.

Owners of the Ship *Bonadv.* 10

P

Fol.

Port Wine —— 5
Profit and Loss — 1

Q

R

Fol.

Refusal of Barg. — 7

S

Fol.

Stock —— 1
Sherry —— 3
Ship *James* —— 3
*Smith (Andrew)* — 4
*Smart (John)* —— 4
Sugar —— 6
*Sutor (John)* —— 9
Ship *Bonadventure* 11
Sugar in Comp. 13

T

Fol.

Tobacco —— 3
Tamarins —— 8
Tobacco & Comp. 11

V

Fol.

Voy. to *Barbadoes* 6
Voy. from *Barbad.* 8
*V. Tromp*'s Curt 10
—— Acct Time 10
Voy. to *Marseilles* in Comp. 13

W

Fol.

*Williams (David)* 6

X

Y

Z

| | | Stock Dr. | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *June* | 24 | To *John Smart*, on demand | 4 | 40 | 00 | 00 |
| | | To *Samuel Easy*, due 15th *Dec.* next | 4 | 10 | 00 | 00 |
| | | To *Simon Noble* | 5 | 30 | 00 | 00 |
| | | To Sir *Peter King* | 5 | 200 | 00 | 00 |
| | | To Balance for the Neat of my Estate | 15 | 11616 | 07 | 05 |
| | | | | 11896 | 07 | 05 |

*The Debtor side of this* Accompt *is what you at first ow'd, the Cr. Side what was due, or belong'd to you; and by the Ballance you see your real worth.*

| | | Profit and Loss Dr. | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Aug.* | 1 | To *Edward Harret* abated him | 4 | 75 | 00 | 00 |
| *Jan.* | 10 | To Ship *Bon.* in Comp. for my ½ lost | 11 | 368 | 05 | 00 |
| | | To House-Expences | 7 | 20 | 00 | 00 |
| | | To Charges of Merchandize | 7 | 25 | 10 | 00 |
| | | To Refusal of Bargains | 7 | 1 | 01 | 06 |
| | | To Voyage from *Barbadoes* | 8 | 9 | 10 | 00 |
| | | To Stock gain'd by Trade | 11 | 390 | 17 | 05 |
| | | | | 890 | 03 | 11 |

*This* Accompt *is charg'd Dr. for every disbursement turning to no Accompt, i. e. with every Loss or Disadvantage; and, on the contrary, is made Cr. for every Gain, by sale of Goods, Voyages, Gifts, Legacies, Commissions, &c. The Ballance being an increase of Stock, is thither carry'd.*

| 1721 | | Per Contra Cr. | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| *June* | 24 | By Cash in ready money | 2 | 10000 | 00 | 0 |
| | | By Sherry, 21 Pipes, at 25 *l.* 10 *s.* | 3 | 535 | 10 | 0 |
| | | By Tobacco, 30 Hhds, at 10 *l.* | 3 | 300 | 00 | 0 |
| | | By Brandy, 20 Casks, at 15 *l.* | 3 | 300 | 00 | 0 |
| | | By Ship *James*, for the $\frac{1}{8}$ | 3 | 200 | 00 | 0 |
| | | By *A. Smith*, *per* Note on demand | 4 | 30 | 00 | 0 |
| | | By *B. Jones*, *per* Note due *October 4th* | 4 | 40 | 00 | 0 |
| | | By *Ed. Harret*, on Bond at 6 *per Ct.* | 4 | 100 | 00 | 0 |
| | | By Profit and Loss gain'd | 1 | 390 | 17 | 5 |
| | | | | 11896 | 07 | 5 |

| 1721 | | Per Contra Cr. | | | | |
|---|---|---|---|---|---|---|
| *July* | 12 | By *A. B.* Execut. of Cou. *K.* for a Legacy | 5 | 500 | 00 | 0 |
| *Aug.* | 8 | By *John Nash*, for my Com. at 2 *l.* $\frac{1}{2}$ | 8 | 6 | 04 | $1\frac{1}{2}$ |
| *Sept.* | 23 | By Goods for Acc$^{t}$. of *F. V. T.* for Com. | 9 | 37 | 09 | 0 |
| *Oct.* | 4 | By *F. V. T.* Acc$^{t}$. Cur$^{t}$. for Commission | 10 | 4 | 03 | $7\frac{1}{2}$ |
| | 24 | By Cash, for 3 months Interest | 2 | 3 | 00 | 0 |
| | | By Sherry gain'd | 3 | 69 | 10 | 0 |
| | | By Tobacco gain'd | 3 | 37 | 15 | 0 |
| | | By Ship *James* gain'd | 3 | 86 | 00 | 0 |
| | | By Voyage to *Barbadoes* gain'd | 6 | 54 | 00 | 0 |
| | | By Black Cloth gain'd | 7 | 4 | 00 | 6 |
| | | By Tamarins gain'd | 8 | 26 | 00 | 0 |
| | | By Broad Cloth in Hands of Cou. *Kind* gain'd | 10 | 14 | 15 | 0 |
| | | By Tobacco in Comp. gain'd | 11 | 4 | 06 | 8 |
| | | By Sugar in Comp. gain'd | 13 | 0 | 10 | 0 |
| | | By Logwood gain'd | 14 | 42 | 10 | 0 |
| | | | | 890 | 03 | 11 |

| 1721 | | Cash Dr. | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| June | 24 | To Stock, in ready money | 1 | 10000 | 00 | 0 |
| — | 25 | To *Andrew Smith*, receiv'd in full | 4 | 30 | 00 | 0 |
| July | 2 | To Tobacco, recd. for 3 Hhds, at 11 *l.* 5 *s.* | 3 | 33 | 15 | 0 |
| — | 4 | To Sherry, in Part for 12 Pipes, at 30 *l.* | 3 | 70 | 00 | 0 |
| — | 9 | To Ship *James*, receiv'd for Freight | 3 | 86 | 00 | 0 |
| Aug. | 1 | To *E. Harret*, in Composition | 4 | 25 | 00 | 0 |
| — | 29 | To *John Nash*, for my Bill, Value here receiv'd | 8 | 154 | 00 | 0 |
| Sept. | 2 | To Voyage from *Barb.* recd. for Sugar | 8 | 240 | 00 | 0 |
| — | 10 | To Tamarins, in Part for 2 Hhds, at 60 *l.* | 8 | 40 | 00 | 0 |
| — | 23 | To Goods for Account of *F. V. Tromp*, receiv'd for his Lace | 9 | 798 | 00 | 0 |
| Oct. | 24 | To Sundry Accompts, as *per* Journal | | 203 | 00 | 0 |
| Nov. | 10 | To Broad Cloth in Hands of Cousin *Kind*, receiv'd in Part | 10 | 20 | 00 | 0 |
| — | 23 | To Cousin *Kind*'s Accompt Current | 11 | 350 | 00 | 0 |
| Dec. | 12 | To Tobacco in Comp. in Part for 5 Hhds, at 4 *l.* | 11 | 12 | 00 | 0 |
| — | 19 | To *ditto*, for 20 Hhds, at 3 *l.* 10 *s.* | 11 | 70 | 00 | 0 |
| — | 25 | To *Jacob Fletcher*, receiv'd in full | 14 | 8 | 00 | 0 |
| Jan. | 31 | To *S. Dawner*'s Accompt Current | 12 | 13 | 00 | 0 |
| Feb. | 17 | To Sir *N. Long*, receiv'd in full | 14 | 18 | 00 | 0 |
| | | | | 12170 | 15 | 0 |

*This* Accompt *being charg'd Dr. for all your Receipts, and Cr. for all your Payments, the Ballance, which must fall on the Cr. side, shews what Money remains in your hands.*

*But to prevent the too soon filling of this* Accompt, *most Merchants keep a distinct* Cash-Book, *which is nothing else but a separate* Accompt *of* Cash, *which at certain Periods, as once a Month,* &c. *they carry to their grand* Accompt *in the* Leidger, *making it Dr. to* Sundry Accompts *for the sum of all the Receipts that month, and Cr. by* Sundry Accompts *for the total of all the Payments.*

| 1721 | | Per Contra Cr. | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| *June* | 27 | By *John Smart* paid in Part | 4 | 20 | 00 | 0 |
| *July* | 1 | By Port Wine, paid for 1 Pipe | 5 | 27 | 00 | 0 |
| — | 4 | By Sugar, in Part for 3 Hhds, at 19*l.* 14*s.* | 6 | 29 | 11 | 0 |
| — | 6 | By *S. Johnson*, lent on Int. at 6 *per Ct.* | 5 | 200 | 00 | 0 |
| — | 15 | By Voyage to *Barb.* for Charges paid | 6 | 7 | 04 | 0 |
| — | 16 | By *ditto*, for Enſurance | 6 | 10 | 00 | 0 |
| *Aug.* | 4 | By Houſe-Expen. paid a Quarter's Rent | 7 | 20 | 00 | 0 |
| — | 7 | By Charges of Merchandize, paid my Book-keeper | 7 | 25 | 10 | 0 |
| — | 8 | By *John Naſh* his Accompt Current | 8 | 223 | 09 | 11 |
| — | 13 | By Refuſal of Bargains | 7 | 1 | 01 | 6 |
| — | 18 | By Lottery-Tickets, for 10 undrawn | 8 | 95 | 00 | 0 |
| *Sept.* | 2 | By Voy. from *Barb.* for Charges paid | 8 | 85 | 10 | 0 |
| — | 12 | By Goods for Accompt of *F. V. Tromp* | 9 | 108 | 00 | 0 |
| *Oct.* | 4 | By *F. V. Tromp*'s Accompt Current — | 10 | 146 | 02 | 0 |
| — | 10 | By Bills payable | 8 | 52 | 10 | 0 |
| — | — | By *Tho. Millington* paid him | 9 | 18 | 00 | 0 |
| — | 17 | By *John Sutor* paid him | 9 | 2 | 10 | 0 |
| *Nov.* | 2 | By Broad Cloth in Hands of Cou. *Kind* | 10 | 93 | 15 | 0 |
| — | 27 | By Owners of Ship *Bonad.* paid in full | 10 | 700 | 00 | 0 |
| *Dec.* | 3 | By Ship *Bonad.* in Comp. paid Repairs | 11 | 36 | 10 | 0 |
| — | 7 | By Tobacco in Comp. paid my $\frac{1}{3}$ of 25 Hhds | 11 | 25 | 13 | 4 |
| — | 25 | By Logwood, paid for 85 Tons, at 2 *l.* | 14 | 170 | 00 | 0 |
| — | 30 | By Voyage to *Marſeilles* in Company | 13 | 42 | 00 | 0 |
| *Jan.* | 4 | By Sundry Accompts as *per* Journal | | 95 | 12 | $7\frac{3}{4}$ |
| — | 22 | By *Tho. Merchant*, paid him | 14 | 29 | 10 | 0 |
| | | By Ballance remaining | 15 | 9906 | 05 | $7\frac{1}{4}$ |
| | | | | 12170 | 15 | 0 |

## Sherry Dr.

| 1721 | | | Pipes | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| June | 24 | To Stock at 25 *l.* 10 *s. per* Pipe for | 21 | 1 | 535 | 10 | 0 |
| | | To Profit and Loſs, gain'd by this Accompt | — | 1 | 69 | 10 | 0 |
| | | | 21 | | 605 | 00 | 0 |

*The Dr. ſide of this, and all* Accompts *of* Goods, *ſhews what they coſt; the Cr. ſide what returns they have made. In ballancing theſe* Accompts, *what remains unſold, is carry'd to the Dr. ſide of the* Accompt *of* Ballance, *and the gain upon what is ſold, to the Cr. ſide of* Profit *and* Loſs.

## Tobacca Dr.

| 1721 | | | Hhds | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| June | 24 | To Stock, at 10 *l. per* Hhd for | 30 | 1 | 300 | 00 | 0 |
| | | To Profit and Loſs gain'd | — | 1 | 37 | 15 | 0 |
| | | | 30 | | 337 | 15 | 0 |

## Brandy Dr.

| 1721 | | | Casks | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| June | 24 | To Stock, at 15 *l. per* Cask for — | 20 | 1 | 300 | 00 | 0 |

## Ship James Dr.

| 1721 | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| June | 24 | To Stock, for the $\frac{1}{3}$ Part | 1 | 200 | 00 | 0 |
| | | To Profit and Loſs, gain'd by this Acct | 1 | 86 | 00 | 0 |
| | | | | 286 | 00 | 0 |

## Per Contra Cr.

| 1721 | | | Pipes | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| July | 4 | By Sund. Acctˢ as *per* Jour. at 30 *l.* for | 12 | - | 360 | 00 | 0 |
| — | 19 | By Muſlin, receiv'd in Barter 2 Bales for | 1 | 7 | 32 | 00 | 0 |
| — | 24 | By *Tho. Freeman*, at 30 *l. per* Pipe for | 2 | 7 | 60 | 00 | 0 |
| | | By Ballance rem. at 25 *l.* 10 *s. per* Pipe | 6 | 15 | 153 | 00 | 0 |
| | | | 21 | | 605 | 00 | 0 |

## Per Contra Cr.

| 1721 | | | Hhds | | | | |
|---|---|---|---|---|---|---|---|
| July | 2 | By Caſh recd. at 11 *l.* 5 *s. per* Hhd for | 3 | — | 33 | 15 | 0 |
| — | 21 | By Sundry Acctˢ as *per* Journal for | 15 ⅓ | 7 | 186 | 00 | 0 |
| — | 24 | By *Tho. Freeman*, at 12 *l. per* Hhd for | 1 ⅓ | 15 | 18 | 00 | 0 |
| | | By Ballance rem. at 10 *l. per* Hhd | 10 | | 100 | 00 | 0 |
| | | | 30 | | 337 | 15 | 0 |

## Per Contra Cr.

| | | Casks | | | | |
|---|---|---|---|---|---|---|
| By Ballance rem. at 15 *l. per* Cask | 20 | 15 | 300 | 00 | 0 |

## Per Contra Cr.

| 1721 | | | | | | | |
|---|---|---|---|---|---|---|---|
| July | 9 | By Caſh receiv'd my ⅛ of 688 *l.* Freight | 2 | | 86 | 00 | 0 |
| | | By Ballance for my ⅛ part remaining | — | 15 | 200 | 00 | 0 |
| | | | | | 286 | 00 | 0 |

| | | Andrew Smith Dr. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| June | 24 | To Stock, *per* Note on Demand | 1 | 30 | 00 | 0 |

*The Dr. ſide of this, and all* Accompts *of* Men, *is the charge; the Cr. the diſcharge.*

| | | Benjamin Jones Dr. | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| June | 24 | To Stock *per* Note due *October 4th* | 1 | 40 | 00 | 0 |

| | | John Smart Dr. | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| June | 27 | To Caſh paid in part | 2 | 20 | 00 | 0 |
| | | To Ballance due to him | 15 | 20 | 00 | 0 |
| | | | | 40 | 00 | 0 |

| | | Edward Harret Dr. | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| June | 24 | To Stock *per* Bond at 6 *per Cent.* | 1 | 100 | 00 | 0 |

| | | Sam. Eaſy Dr. | | | | |
|---|---|---|---|---|---|---|
| | | To Ballance due to him | 15 | 10 | 00 | 0 |

**Per Contra** **Cr.**

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *June* | 25 | By Cash receiv'd in full | 2 | 30 | 00 | 0 |

*If the Dr. side exceeds, the Ballance is due to you; if the Cr. the Ballance is due to him: see the two next* Accompts.

**Per Contra** **Cr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| | | By Ballance due to me | 15 | 40 | 00 | 0 |

**Per Contra** **Cr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *June* | 24 | By Stock on demand | 1 | 40 | 00 | 0 |

**Per Contra** **Cr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Aug.* | 1 | By Sundry Accompts, as *per* Journal | | 100 | 00 | 0 |

**Per Contra** **Cr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *June* | 24 | By Stock due *December* 15th | 1 | 10 | 00 | 0 |

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| | **Simon Noble Dr.** | | | | | |
| | To Ballance due to him | | 15 | 30 | 00 | 0 |
| | **Sir Peter King Dr.** | | | | | |
| | To Ballance due to him | | 15 | 200 | 00 | 0 |
| | **Port Wine Dr.** | | | | | |
| 1721 July 1 | To Cash paid for | Pipes 1 | 2 | 27 | 00 | 0 |
| | **James Long Dr.** | | | | | |
| | To Ballance due to him | | 15 | 29 | 11 | 0 |
| | **Simon Johnson Dr.** | | | | | |
| 1721 July 6 | To Cash lent on Int. at 6 *per Cent.* | | 2 | 200 | 00 | 0 |
| | ***A.B.* Execut. of Cou. *Kind* Drs.** | | | | | |
| 1721 July 12 | To Profit and Loss, for a Legacy due at 1 Year | | 1 | 50 | 00 | 0 |

**Per Contra Cr.**

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 June | 24 | By Stock | | 30000 | | |

**Per Contra Cr.**

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 June | 24 | By Stock | | 1200000 | | |

**Per Contra Cr.**

| | | | Pipes | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | By Ballance remaining | 1 | 15 | 27000 | | |

**Per Contra Cr.**

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 July | 4 | By Sugar on demand | 6 | 29 | 11 | 0 |

**Per Contra Cr.**

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 Oct. | 24 | By Cash receiv'd in full | 2 | 200000 | | |

**Per Contra Cr.**

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | By Ballance due to me | 15 | 500000 | | |

## Sugar Dr.

| 1721 | | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| July | 4 | To Sundry Accompts as *per* Journal Hhds at 19 *l.* 14 *s.* for | 3 | | 59 | 02 | 0 |
| | 21 | To Tobacco receiv'd in Barter, at 15 *l.* *per* Hhd | 4 | 3 | 60 | 00 | 0 |
| Feb. | 20 | To Sugar in Company, taken to myself, at 5 *l.* 10 *s.* | 2 | 13 | 11 | 00 | 0 |
| | | | 9 | | 130 | 02 | 0 |

## Edward Ellis Cr.

| 1721 | | | | | | | |
|---|---|---|---|---|---|---|---|
| July | 4 | To Sherry, due at 1 month | | 3 | 29 | 00 | 0 |

## Voyage to Barbadoes Dr.

| 1721 | | | | | | |
|---|---|---|---|---|---|---|
| July | 15 | To Sundry Accompts, as *per* Journal | | 186 | 00 | 0 |
| | 16 | To Cash paid *Prem.* for 200 *l.* Insurance | 2 | 10 | 00 | 0 |
| | | To Profit and Loss gain'd | 21 | 54 | 00 | 0 |
| | | | | 250 | 00 | 0 |

## David Williams Dr.

| | | | | | | |
|---|---|---|---|---|---|---|
| | | To Ballance due to him | 15 | 178 | 16 | 0 |

## Holland Dr.

| 1721 | | | | | | | |
|---|---|---|---|---|---|---|---|
| July | 21 | To Tabacco, receiv'd in Barter, at 18 *l.* | Pieces 7 | 3 | 126 | 00 | 0 |
| | 24 | To *Tho. Freeman*, at 8 *l.* *per* Piece for | 3 | 7 | 24 | 00 | 0 |
| | | | 10 | | 150 | 00 | 0 |

**Per Contra** **Cr.**

| | | Hhds | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| By Ballance rem. at 19 *l.* 14 *s.* | | 3 | 15 | 59 | 02 | 0 |
| ——— ——— | at 15 *l.* 00 *s.* | 4 | — | 60 | 00 | 0 |
| ——— ——— | at 05 *l.* 10 *s.* | 2 | — | 11 | 00 | 0 |
| | | 9 | | 130 | 02 | 0 |

**Per Contra** **Cr.**

| | | | | | |
|---|---|---|---|---|---|
| By Ballance due to me ——— ——— | 15 | 290 | 00 | 0 |

**Per Contra** **Cr.**

| | | | | | |
|---|---|---|---|---|---|
| 1721 *Aug.* 26 By Voyage from *Barbadoes* for returns | 8 | 250 | 00 | 0 |

**Per Contra** **Cr.**

| | | | | | |
|---|---|---|---|---|---|
| 1721 *July* 15 By Voyage to *Barbadoes* ——— ——— | 6 | 178 | 16 | 0 |

**Per Contra** **Cr.**

| | | Pieces | | | | |
|---|---|---|---|---|---|---|
| By Ballance rem. at 18 *l. per* Piece | 7 | 15 | 126 | 00 | 0 |
| ——— ——— | at 8 *l. per* Piece | 3 | — | 24 | 00 | 0 |
| | | 10 | | 150 | 00 | 0 |

| | | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| **Muſlin Dr.** | | | Bales | | | | |
| 1721 *July* 19 | To Sherry, receiv'd in Barter at 16 *l.* | | 2 | 3 | 32 | 00 | 0 |
| **Tho. Freeman Dr.** | | | | | | | |
| 1721 *July* 24 | To Sundry Accompts, as *per* Journal | | | | 78 | 00 | 0 |
| **Black Cloth Dr.** | | | Yds | | | | |
| 1721 *July* 24 | To *Tho. Freeman*, at 18 *s.* for | | 42 | 7 | 37 | 16 | 0 |
| | To Profit and Loſs gain'd | | — | 1 | 4 | 00 | 6 |
| | | | 42 | | 41 | 16 | 6 |
| **Houſe-Expences Dr.** | | | | | | | |
| 1721 *Aug.* 4 | To Caſh, paid a Quar. Rent due at Midſ. | | | 2 | 20 | 00 | 0 |
| **Charges of Merchandiſe Dr.** | | | | | | | |
| 1721 *Aug.* 7 | To Caſh, paid my Book-keeper | | | 2 | 25 | 10 | 0 |
| **Refuſal of Bargains Dr.** | | | | | | | |
| 1721 *Aug.* 13 | To Caſh, given G. *Newland*, for Refuſal of 10 Tickets | | | 2 | 1 | 01 | 6 |

**Per Contra Cr.**

| | | | Bales | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | By Ballance rem, at 16 *l. per* Bale | 2 | 15 | 32 | 00 | 0 |

**Per Contra Cr.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *July* | 24 | By Sundry Accompts, as *per* Journal | — | — | 61 | 16 | 0 |
| | | By Ballance due to me | — | 15 | 16 | 04 | 0 |
| | | | | | 78 | 00 | 0 |

**Per Contra Cr.**

| | | | Yds. | | | | |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Aug.* | 8 | By *John Naſh*, at 21 *s.* 6 *d.* for | 23 | 8 | 24 | 14 | 6 |
| | | By Ballance remaining | 19 | 15 | 17 | 02 | 0 |
| | | | 42 | | 41 | 16 | 6 |

**Per Contra Cr.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | By Profit and Loſs | | 1 | 20 | 00 | 0 |

**Per Contra Cr.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | By Profit and Loſs | | 1 | 25 | 10 | 0 |

**Per Contra Cr.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | By Profit and Loſs | | 1 | 1 | 01 | 6 |

**John Nash, of Leghorn his Accompt Current** } Dr.

| | | | Fo. | l. | s | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Aug.* | 8 | To Sundry Accompts as *per* Journal —— | 2 | 254 | 08 | 6½ |

**Lottery Tickets Dr.**

| | | | Tick. | | | | |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Aug.* | 18 | To Cash paid at 9 *l.* 10 *s.* for —— | 10 | 2 | 95 | 00 | 0 |

**Voyage from Barbad. Dr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Aug.* | 26 | To Sundry Accompts as *per* Journal —— | | 258 | 00 | 0 |
| *Sept.* | 2 | To Cash paid on my Goods here —— | 2 | 85 | 10 | 0 |
| | | | | 343 | 10 | 0 |

**Peter Carefull his Accompt Current** } Dr.

| | | | | | | |
|---|---|---|---|---|---|---|
| | | To Ballance due to him —— —— | 15 | 8 | 00 | 0 |

**Tamarins Dr.**

| | | | Hhds | | | | |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Sept.* | 3 | To Voyage from *Barbad.* at 47 *l.* for | 2 | 8 | 94 | 00 | 0 |
| | | To Profit and Loss gain'd —— | — | 1 | 26 | 00 | 0 |
| | | | | | 120 | 00 | 0 |

**Bills payable Dr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Oct.* | 10 | To Cash, paid *J. Emerson Van Tromp*'s Bill | 2 | 52 | 10 | 0 |

**Per Contra Cr.**

| | | | | Dollars | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | | |
| *Aug.* | 29 | By Cash, for my Bill, at 40 *d.* for | | 924 | 2 | 154 | 00 | 0 |
| | | By Ballance due to me | | | 15 | 100 | 08 | 6½ |
| | | | | | | 254 | 08 | 6½ |

**Per Contra Cr.**

| | | | | Tickets | | | | |
|---|---|---|---|---|---|---|---|---|
| | | By Ballance rem. at 9 *l.* 10 *s.* | | 10 | 15 | 95 | 00 | 0 |

**Per Contra Cr.**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | | |
| *Sept.* | 2 | By Cash receiv'd for my Sugar | | | 2 | 240 | 00 | 0 |
| | 3 | By Tamarins for 2 Hhds, at 47 *l.* | | | 8 | 94 | 00 | 0 |
| | | By Profit and Loss | | | 1 | 9 | 10 | 0 |
| | | | | | | 343 | 10 | 0 |

**Per Contra Cr.**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | | |
| *Aug.* | 26 | By Voyage from *Barbadoes* for Charges | | | 8 | 08 | 00 | 0 |

**Per Contra Cr.**

| | | | | Hhds | | | | |
|---|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | | |
| *Sept.* | 10 | By Sundry Accompts at 60 *l.* for | | 2 | | 120 | 00 | 0 |

**Per Contra Cr.**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | | |
| *Oct.* | 1 | By *F. V. Tromp*'s Accompt Current, for 1 at 10 Days, to *Emerson* | | | 10 | 52 | 10 | 0 |

## Bills Receivable Dr.

| | | | Fo. | l. | s | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Sept.* | 10 | To Tamarins, for 1 on *N. Vincent*, for | 8 | 30 | 00 | 0 |
| | | ——— ——— 1 on *J. James*, for | — | 28 | 00 | 0 |
| | | ——— ——— 1 on *T. Sands*, for | — | 22 | 00 | 0 |
| *Nov.* | 10 | To Broad Cloth in hands of Cousin *Kind*, for 1 on *John Long* ——— ——— | 10 | 10 | 00 | 0 |
| | | | | 90 | 00 | 0 |

## Goods for Accompt of *F. V. Tromp* — ——— Dr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Sept.* | 12 | To Cash, paid Custom and other Charges on his 40 Pieces of *Holland*, and 560 Yards of *Flanders* Lace ——— —— | 2 | 108 | 00 | 0 |
| — | 23 | To Profit and Loss, for my Com. at 2 ½ | F | 37 | 09 | 0 |
| | | To *F. V. Tromp*'s Accompt Current, in my Hands ——— ——— ——— | 10 | 652 | 11 | 0 |
| | | To *Ditto* his Accompt of Time, due from *Johnson* and Company——— | 10 | 700 | 00 | 0 |
| | | | | 1498 | 00 | 0 |

## Edward Johnson and Company —— ——— Drs.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Sept.* | 18 | To Goods for Acct of *F. V. T.* at 3 Mon. | 9 | 700 | 00 | 0 |

## Tho. Willington Dr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Oct.* | 10 | To Sundry Accompts, as *per* Journal | — | 18 | 05 | 0 |

## John Sutor Dr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Oct.* | 17 | To Cash paid in full ——— ——— | 2 | 2 | 10 | 0 |

| | | Per Contra Cr. | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | By Ballance rem. 1 on *N. Vincent* | 1 | 30 | 00 | 0 |
| | | —— —— 1 on *J. James* | — | 28 | 00 | 0 |
| | | —— —— 1 on *T. Sands* | — | 22 | 00 | 0 |
| | | —— —— 1 on *J. Long* | — | 10 | 00 | 0 |
| | | | | 90 | 00 | 0 |

| | | Per Contra Cr. | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Sept.* | 18 | By *E. Johnson* and Comp. for his *Holland* at 3 Months | 9 | 700 | 00 | 0 |
| —— | 23 | By Cash receiv'd for his Lace | 2 | 798 | 00 | 0 |
| | | | | 1498 | 00 | 0 |

*This* Accompt *of* Goods *being only in trust for another, when they are all sold, the Ballance is immediately carry'd to the Owner's several Accompts, the money in your hands to his* Acc$^{t}$ Cur$^{t}$, *the money due from others, to his* Acc$^{t}$ *of* Time.

| | | Per Contra Crs. | | | | |
|---|---|---|---|---|---|---|
| | | By Ballance due | 15 | 700 | 00 | 0 |

| | | Per Contra Cr. | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Oct.* | 4 | By *F. V. Tromp*'s Acc$^{t}$ Curr$^{t}$ for dying | 10 | 18 | 05 | 0 |

| | | Per Contra Cr. | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Oct.* | 4 | By *F. V. Tromp*'s Acc$^{t}$ Curr$^{t}$ for packing | 10 | 2 | 10 | 0 |

**F. U. Tromp's Acc. Cur. Dr.**

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 Oct. | 1 | To Bills payable, for 1 at 10 Days to *J. Emerſon* | 8 | 52 | 10 | 0 |
| — | 4 | To Sundry Accompts, as *per* Journal | — | 171 | 00 | 7½ |
| | | To Ballance due to him | 15 | 492 | 05 | 4½ |
| | | | | 652 | 16 | 0 |

**F. U. Tromp's Accompt of Time — Dr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| | | To Ballance due to him | 15 | 700 | 00 | 0 |

*The difference between a Man's* Accompt Current, *and his* Accompt *of* Time, *is this*; *his* Accompt Current *ſhews what money you have of his in*

**Broad Cloth in Hands of Couſin *Kind* — Dr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 Nov. | 2 | To Caſh, paid for ⅓ ſhare of 300 Yards | 2 | 93 | 15 | 0 |
| | | To Profit and Loſs gain'd | 1 | 14 | 15 | 0 |
| | | | | 108 | 10 | 0 |

**Indian Chince Dr.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1721 Nov. | 10 | To Broad Cloth in hands of Couſin *Kind* for | Pieces 5 | 10 | 78 | 10 | 0 |

**Owners of Ship Bonad. Drs.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 Nov. | 27 | To Caſh paid in full | 2 | 700 | 00 | 0 |

**Per Contra Cr.**

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Sept.* | 23 | By Goods for his Accompt in my hands | 9 | 652 | 11 | 0 |
| *Oct.* | 10 | By *Tho. Millington* abated | 9 | 0 | 05 | 0 |
| | | | | 652 | 16 | 0 |

**Per Contra Cr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Sept.* | 23 | By Goods for his Accompt due from *Johnson* and Company | 9 | 700 | 00 | 0 |

*your hands, or have expended for him: his* Accompt *of* Time *shews what debts of others to him, you have the care of.*

**Per Contra Cr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Nov.* | 10 | By Sundry Accompts, as *per* Journal | — | 108 | 10 | 0 |

**Per Contra Cr.**

| | | Pieces | | | |
|---|---|---|---|---|---|
| By Ballance remaining | 5 | 15 | 78 | 10 | 0 |

**Per Contra Crs.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Nov.* | 20 | By Ship *Bonadventure* in Comp. at 6 Days | 11 | 700 | 00 | 0 |

**Ship Bonad. in Comp. with Cousin *Kind* — — } Dr.**

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Nov.* | 20 | To the Owners, to pay at 6 Days — | 10 | 700 | 00 | 0 |
| *Dec.* | 3 | To Cash, paid Repairs — — — — | 2 | 36 | 10 | 0 |
| | | | | 736 | 10 | 0 |

**Cousin Kind's Acct. Curt. Dr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Nov.* | 20 | To his Accompt in Comp. for his ½ of Ship *Bonadventure* — — — | 11 | 350 | 00 | 0 |
| *Dec.* | 3 | To *Ditto* for his ½ of Repairs — — | 11 | 18 | 05 | 0 |
| | | | | 368 | 05 | 0 |

**Cousin Kind's Accompt in Company — — } Dr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Jan.* | 10 | To Ship *Bonadv.* in Comp. for his ½ lost | 11 | 368 | 05 | 0 |

*As your Partner's* Accompt Current *shews what he owes you, or you him; so his* Accompt *in* Comp. *is a distinct state of his particular share: The said* Accompt

**Tobacco in Comp. with S. Dawner and J. Dissel } Dr.**

| | | | Hhds | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Dec.* | 7 | To Sundry Accompts at 3 *l.* 12 *s.* for | 5 | — | 18 | 0 0 |
| | | — — — — and at 2 *l.* 19 *s.* for | 20 | — | 59 | 0 0 |
| | | To *S. Dawner's* Accompt in Comp. for his ⅓ gain'd — — — | — | 12 | 4 | 06 8 |
| | | To *J. Dissel's* Accompt in Comp. for his ⅓ gain'd — — — | — | 13 | 4 | 06 8 |
| | | To Profit and Loss for my ⅓ gain'd | — | 1 | 4 | 06 8 |
| | | | 25 | | 90 | 0 0 |

**Per Contra Cr.**

| | | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Jan.* | 10 | By Sundry Accompts as *per* Journal | | | 736 | 10 | 0 |

**Per Contra Cr.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Nov.* | 23 | By Cash, receiv'd his ½ of Ship *Bonadv.* | | 2 | 350 | 00 | 0 |
| | | By Ballance due to me | | 15 | 18 | 05 | 0 |
| | | | | | 368 | 05 | 0 |

**Per Contra Cr.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Nov.* | 23 | By his Acct Curr$^{t}$ for his ½ of Ship *Bon.* | | 11 | 350 | 00 | 0 |
| | | By *Ditto*, for his ½ of Repairs, | | 11 | 18 | 05 | 0 |
| | | | | | 368 | 05 | 0 |

*being credited for his share bought, or brought in, and for what is gain'd; and made Dr. for his part of what is sold, or lost.*

**Per Contra Cr.**

| | | | Hhds | | | | |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Dec.* | 12 | By Sundry Accts at 4 *l. per* Hhd, for | 5 | — | 20 | 00 | 0 |
| — | 19 | By Cash recd. at 3 *l.* 10 *s. per* Hhd, for | 20 | 2 | 70 | 00 | 0 |
| | | | 25 | | 90 | 02 | 0 |

*This Tobacco being in Company, the profit arising is divided equally among the partners, by giving each Man's* Accompt *in* Comp. *credit for his respective share, as well as* Profit *and* Loss *for your own.*

## S. Dawner's Acct. Curt. Dr.

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| Dec. | 30 | To his Accompt in Company, for his $\frac{1}{3}$ of Voyage to *Marseilles* | 12 | 350 | 02 | $07\frac{3}{4}$ |
| Jan. | 4 | To Cash paid him | 2 | 85 | 15 | $03\frac{1}{2}$ |
| — | 15 | To his Accompt in Company, for his $\frac{1}{3}$ of 9 Hhds of Sugar | 12 | 16 | 10 | 00 |
| | | To Ballance due to him | 15 | 36 | 00 | 00 |
| | | | | 488 | 07 | $11\frac{1}{4}$ |

## Stephen Dawner's Accompt in Company } Dr.

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| Dec. | 12 | To his Accompt Current, for his $\frac{1}{3}$ of 12 *l.* receiv'd for Tobacco | 12 | 4 | 00 | 00 |
| — | 19 | To *Ditto* for his $\frac{1}{3}$ of 70 *l.* recd. for Toba. | 12 | 23 | 06 | 08 |
| — | 25 | To *Ditto* for his $\frac{1}{3}$ of 8 *l.* recd. for Tobacco | 12 | 2 | 13 | 04 |
| Feb. | 17 | To *Ditto* for his $\frac{1}{3}$ of 18 *l.* recd. for Sugar | 12 | 6 | 00 | 00 |
| — | 13 | To Sugar in Company for 2 Hhds taken to himself | 13 | 11 | 00 | 00 |
| | | To Voyage to *Marseilles* in Company for his $\frac{1}{3}$ remaining | 13 | 350 | 02 | $07\frac{3}{4}$ |
| | | | | 397 | 02 | $07\frac{3}{4}$ |

*See Cousin* Kind's *Accompt in Company Fol.* 11.

## Ja. Dissel's Acct. Curt. Dr.

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| Dec. | 30 | To his Accompt in Company, for his $\frac{1}{3}$ of Voyage to *Marseilles* | 13 | 350 | 02 | $07\frac{3}{4}$ |
| Jan. | 4 | To Cash paid him | 2 | 9 | 17 | $04\frac{1}{4}$ |
| — | 15 | To his Accompt in Company, for his $\frac{1}{3}$ of 9 Hhds of Sugar | 13 | 16 | 10 | 00 |
| — | 31 | To *Stephen Dawner*'s Accompt Current | 12 | 3 | 10 | 00 |
| | | To Ballance due to him | 15 | 36 | 00 | 00 |
| | | | | 416 | 00 | 00 |

## Per Contra Cr.

| 1721 | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| Dec. | 12 | By his Accompt in Company, for his $\frac{1}{3}$ of 12 *l.* receiv'd for Tobacco | 12 | 4 | 00 | 00 |
| — | 19 | By *Ditto*, for his $\frac{1}{3}$ of 70 *l.* recd. for Tobacco | 12 | 23 | 06 | 08 |
| — | 25 | By *Ditto*, for his $\frac{1}{3}$ of 8 *l.* recd. for Tobacco | 12 | 2 | 13 | 04 |
| — | 30 | By Voyage to *Marseilles* in Company, for 50 Tons of Lead | 13 | 435 | 17 | 11$\frac{1}{4}$ |
| Jan. | 31 | By Sundry Accompts as *per* Journal | | 16 | 10 | 00 |
| Feb. | 17 | By his Accompt in Company, for his $\frac{1}{3}$ of 18 *l.* receiv'd for Sugar | 12 | 6 | 00 | 00 |
| | | | | 488 | 07 | 11$\frac{1}{4}$ |

## Per Contra Cr.

| 1721 | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| Dec. | 7 | By Tobacco in Company, for his $\frac{1}{3}$ of 25 Hhds | 11 | 25 | 13 | 04 |
| — | 30 | By his Accompt Current, for his $\frac{1}{3}$ of Voyage to *Marseilles* | 12 | 350 | 02 | 07$\frac{3}{4}$ |
| Jan. | 15 | By *Ditto*, for his $\frac{1}{3}$ of 9 Hhds of Sugar | 12 | 16 | 10 | 00 |
| | | By Tobacco in Company gain'd | 11 | 4 | 06 | 08 |
| | | By Sugar in Company gain'd | 13 | 0 | 10 | 00 |
| | | | | 397 | 02 | 07$\frac{3}{4}$ |

## Per Contra Cr.

| 1721 | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| Dec. | 12 | By his Accompt in Company, for his $\frac{1}{3}$ of 12 *l.* receiv'd for Tobacco | 13 | 4 | 00 | 00 |
| — | 19 | By *Ditto*, for his $\frac{1}{3}$ of 70 *l.* recd. for Tobac. | 13 | 23 | 06 | 08 |
| — | 25 | By *Ditto*, for his $\frac{1}{3}$ of 8 *l.* recd. for Tobacco | 13 | 2 | 13 | 04 |
| — | 30 | By Voyage to *Marseilles*, in Company, for 60 Pieces of Serge | 13 | 360 | 00 | 00 |
| Jan. | 22 | By *Tho. Merchant*, paid to him | 14 | 20 | 00 | 00 |
| Feb. | 17 | By his Accompt in Company, for his $\frac{1}{3}$ of 18 *l.* receiv'd for Sugar | 13 | 6 | 00 | 00 |
| | | | | 416 | 00 | 00 |

**James Dissell his Accompt in Company** } Dr.

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Dec.* | 12 | To his Accompt Current, for his $\frac{1}{3}$ of 12 *l.* receiv'd for Tobacco | 12 | 4 | 00 | 00 |
| —— | 19 | To *Ditto*, for his $\frac{1}{3}$ of 70 *l.* recd. for Tob. | 12 | 23 | 06 | 08 |
| —— | 25 | To *Ditto*, for his $\frac{1}{3}$ of 8 *l.* recd. for Tobac. | 12 | 2 | 13 | 04 |
| *Feb.* | 17 | To *Ditto*, for his $\frac{1}{3}$ of 18 *l.* recd. for Sug. | 12 | 6 | 00 | 00 |
| —— | 20 | To Sugar in Company, for 2 Hhds taken to himself | 13 | 11 | 00 | 00 |
| | | To Voyage to *Marseilles* in Company, for his $\frac{1}{3}$ remaining | 13 | 350 | 02 | 07 $\frac{3}{4}$ |
| | | | | 397 | 02 | 07 $\frac{3}{4}$ |
| | | *See Cousin* Kind's *Accompt in Company, Fol.* 11. | | | | |

**Voyage to Marseilles in Comp. with *S. Dawner* and *J. Dissell*** } Dr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Dec.* | 30 | To Sundry Accompts as *per* Journal | — | 1050 | 07 | 11 $\frac{1}{4}$ |
| | | *As before, the profit of the* Tobacco *in* Company *was divided among the partners; so here, the* Voyage *still depending, each Man's* Accompt *in* Company *is charg'd Dr. for his* $\frac{1}{3}$ *remaining, as well as* Ballance *for your own Part.* | | | | |

**Sugar in Comp. with *S. Dawner* and *J. Dissell*** } Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Jan.* | 15 | To *Tho. Merchant* at 6 Days, at 5 *l.* 10 *s.* for | Hhds 9 | 14 | 49 | 10 | 00 |
| | | To *S. Dawner* his Accompt in Comp. for his $\frac{1}{3}$ gain'd | — | 12 | 0 | 10 | 00 |
| | | To *J. Dissell, ditto* | — | 13 | 0 | 10 | 00 |
| | | To Profit and Loss, for my $\frac{1}{3}$ gain'd | — | 1 | 0 | 10 | 00 |
| | | | 9 | | 51 | 00 | 00 |

## Per Contra Cr.

| 1721 | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| Dec. | 7 | By Tobacco in Comp. for $\frac{1}{3}$ of 25 Hhds paid | 11 | 25 | 13 | 04 |
| — | 30 | By his Accompt Current for $\frac{1}{3}$ of Voyage to *Marseilles* | 12 | 350 | 02 | $07\frac{3}{4}$ |
| Jan. | 15 | By *Ditto*, for $\frac{1}{3}$ of 9 Hhds of Sugar sold | 12 | 16 | 10 | 00 |
| | | By Tobacco in Comp. gain'd | 11 | 4 | 06 | 08 |
| | | By Sugar in Comp. gain'd | 13 | 0 | 10 | 00 |
| | | | | 397 | 02 | $07\frac{3}{4}$ |

## Per Contra Cr.

| | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|
| By *S. Dawner*'s Accompt in Comp. for his $\frac{1}{3}$ remaining | | 12 | 350 | 02 | $07\frac{3}{4}$ |
| By *James Dissell*'s Accompt in Comp. for his $\frac{1}{3}$ remaining | | 13 | 350 | 02 | $07\frac{3}{4}$ |
| By Ballance for my own $\frac{1}{3}$ remaining | | 15 | 350 | 02 | $07\frac{3}{4}$ |
| | | | 1050 | 07 | $11\frac{1}{4}$ |

## Per Contra Cr.

| 1721 | | | Hhds | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| Feb. | 6 | By Sir *N. Long*, in 10 Days, at 6 *l. per* Hhd for | 3 | 14 | 18 | 00 | 00 |
| — | 13 | By *S. Dawner*'s Accompt in Comp. taken to himself | 2 | 12 | 11 | 00 | 00 |
| — | 20 | By Sundry Accompts, as *per* Journal for | 4 | — | 22 | 00 | 00 |
| | | | 9 | | 51 | 00 | 00 |

**Jacob Fletcher Dr.**

| | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Dec.* | 12 | To Tobacco in Comp. in Part for 5 Hhds | 11 | 8 | 00 | 0 |

**Sir Nicholas Long Dr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Feb.* | 6 | To Sugar in Comp. for 3 Hhds, at 6 *l.* in 10 Days | 13 | 18 | 00 | 0 |

**Logwood Dr.**

| | | | Tons | | | | |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Dec.* | 25 | To Cash paid, at 2 *l. per* Ton for | 85 | 2 | 170 | 00 | 0 |
| | | To Profit and Loss gain'd | — | 1 | 42 | 10 | 0 |
| | | | 85 | 2 | 212 | 10 | 0 |

**Tho. Merchant Dr.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1721 | | | | | | |
| *Jan.* | 22 | To Sundry Accompts as *per* Journal | — | 49 | 10 | 0 |

**Per Contra Cr.**

| | | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Dec.* | 25 | By Cash receiv'd in full | | 2 | 8 | 00 | 0 |

**Per Contra Cr.**

| | | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Feb.* | 17 | By Cash receiv'd in full | | 2 | 18 | 00 | 0 |

**Per Contra Cr.**

| | | | Tons | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Dec.* | 30 | By Voyage to *Marseilles*, in Comp. at 2 *l.* 10 *s. per* Ton for | 85 | 13 | 212 | 10 | 0 |

**Per Contra Cr.**

| | | | | Fo. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1721 | | | | | | | |
| *Jan.* | 15 | By Sugar in Company, for 9 Hhds, due at 6 Days | | 13 | 49 | 10 | 0 |

| Ballance Dr. | Fo. | l. | s. | d. |
|---|---|---|---|---|
| To Cash remaining in my Hands —— | 2 | 9906 | 05 | 7¼ |
| To Sherry rem. 6 Pipes, at 25 *l.* 10 *s.* | 3 | 153 | 00 | 0 |
| To Tobacco rem. 10 Hhds, at 10 *l.* — | 3 | 100 | 00 | 0 |
| To Brandy rem. 20 Casks, at 15 *l.* — | 3 | 300 | 00 | 0 |
| To Ship *James*, for ⅛ remaining —— | 3 | 200 | 00 | 0 |
| To *B. Jones*, *per* Note on demand —— | 4 | 40 | 00 | 0 |
| To Port Wine rem. 1 Pipe—— —— | 5 | 27 | 00 | 0 |
| To Sugar rem. 3 Hhds, at 19 *l.* 14 *s.* 4 Hhds at 15 *l.* and 2 Hhds at 5 *l.* 10 *s.* | 6 | 130 | 02 | 0 |
| To *Edward Ellis*, on demand —— | 6 | 290 | 00 | 0 |
| To *A. B.* Executors of Cousin *Kind* | 5 | 500 | 00 | 0 |
| To Muslin rem. 2 Bales at 16 *l.* —— | 7 | 32 | 00 | 0 |
| To *Holland* rem. 7 Pieces at 18 *l.* and 3 Pieces at 8 *l.* —— —— | 6 | 150 | 00 | 0 |
| To *Tho. Freeman* —— —— —— —— | 7 | 16 | 04 | 0 |
| To Black Cloth rem. 19 Yards at 18 *s.* | 7 | 17 | 02 | 0 |
| To *John Nash*, of *Leghorn* —— —— | 8 | 100 | 08 | 6½ |
| To Lottery Tickets, for 10, at 9 *l.* 10 *s.* | 8 | 95 | 00 | 0 |
| To Bills receivable, as *per* Accompt | 9 | 90 | 00 | 0 |
| To *Edward Johnson* and Company — | 9 | 700 | 00 | 0 |
| To *Indian* Chince, for 5 Pieces—— | 10 | 78 | 10 | 0 |
| To Cousin *Kind*'s Accompt Current — | 11 | 18 | 05 | 0 |
| To Voyage to *Marseilles* in Comp. for my ⅓ remaining —— —— | 13 | 350 | 02 | 7¾ |
| | | 13293 | 19 | 9½ |

*These Articles are a collection of the several* Ballances *from the Creditor side of every particular Accompt in the* Ledger, *(being the distinct Branches of your present* Estate*) and must all be charg'd Drs. to* Stock *in your new Books.*

| Per Contra Cr. | Fo. | l. | s | d. |
|---|---|---|---|---|
| By *John Smart*, due to him on demand | 4 | 20 | 00 | 0 |
| By *Samuel Eaſy*, on demand | 4 | 10 | 00 | 0 |
| By *Simon Noble*, due to him | 5 | 30 | 00 | 0 |
| By Sir *Peter King*, due to him | 5 | 200 | 00 | 0 |
| By *James Long*, due to him | 5 | 29 | 11 | 0 |
| By *David Williams*, due to him | 6 | 178 | 16 | 0 |
| By *Peter Carefull*, due to him | 8 | 8 | 00 | 0 |
| By *F. V. Tromp*'s Accompt Current | 10 | 429 | 05 | 4½ |
| By *Ditto*, his Accompt of Time | 10 | 700 | 00 | 0 |
| To *S. Dawner*'s Accompt Current | 12 | 36 | 00 | 0 |
| By *James Diſſell*'s Accompt Current | 12 | 36 | 00 | 0 |
| By Stock, the Neat of my Eſtate | 1 | 11616 | 07 | 5 |
| | | 13293 | 19 | 9½ |

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*FINIS.*

AN

# ATTEMPT

Towards rendering the

# Education of YOUTH

More Eaſy and Effectual,

Eſpecially with Regard to their

# STUDIES

AT THE

# *WRITING-SCHOOL.*

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By WILLIAM WEBSTER, Writing-Maſter,
Author of *Arithmetick in Epitome.*

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AN

# ATTEMPT

Towards rendering the

# Education of YOUTH

## More Eaſy and Effectual.

1. AS the knowledge of *Greek* and *Latin* is the foundation of that kind of Learning which uſually denominates a Man a *Schollar*; ſo a competent ſkill in *Writing* and *Accompts*, is the chief of thoſe accompliſhments which are generally underſtood by the name of *Clerkſhip*, in the preſent acceptation of the word.

2. Several ingenious Gentlemen have communicated to the World their thoughts upon the attaining the learned Languages, and enter'd, as it were, their Proteſts againſt the common method of Inſtruction: but the other part of Education, tho' of much more general uſe in Life, ſeems

ſeems to have been neglected, and the only Attempt I have hitherto ſeen on that ſubject, is a ſmall Treatiſe under the Title of *An Eſſay on the proper method for forming the man of Buſineſs.*

3. Education is indeed a word of very large extent, and implies the whole compaſs of Learning, every thing a Youth may be inſtructed in; but certainly, every part is not applicable to every perſon, and the *Counting-Houſe*, and the *Counter*, require Qualifications very different from thoſe which fit a man for the *Pulpit*, or the *Bar*.

4. Yet notwithſtanding, the prevailing method of Education at preſent, is without any regard to the Child's capacity, or diſtinction, with reſpect to the future Figure we intend he ſhall make in the World, the preſent method I ſay, is, as ſoon as he can ſtammer over a chapter in the *Bible*, and before he has well loſt the uncouth tone of pronunciation, which he has perhaps learnt of his Miſtreſs, immediately to ſend the Boy to the *Latin-School*; where, inſtead of ſtudying his own Language, and improving in the neceſſary qualifications of reading it diſtinctly, and with proper *Emphaſis*, he is unreaſonably enter'd upon a *Latin* Grammar, and not only perplex'd with abſtruſe Terms of Art, but confounded with Rules wrote in a Language he is altogether a ſtranger to. To learn an unknown *Science* in an unknown *Tongue*, muſt certainly be acknowledg'd an hardy undertaking. even in a grown Perſon, with the utmoſt application of his whole thought and reaſon; how much more difficult and unreaſonable muſt it then be, for Children

to

to go thro' the unaccountable taſk, and whilſt they labour under the load, to ſtand liable to the laſh for every failure of capacity, as well as negligence of duty! But the whole of the Objection is not againſt the difficulty of the Study, it is oftentimes as fruitleſs as it is difficult; for after, it may be, ſeven years pains are paſt, and the Youth ſomewhat advanc'd in his Learning, either diſcourag'd by experienc'd hardſhips, or determin'd by his Friends inclinations, his Studies are ſuddenly chang'd, and he is immediately remov'd to the *Writing-School*, to be qualify'd for Trade, or other Buſineſs; where, entirely neglecting his former applications, the little *Latin* he had learnt, is loſt; and for all his time and labour paſt, he is perhaps unable to give the ſenſe of a *Motto* or *Inſcription*; nay, it may be, is ſtill uncapable of reading or writing *Engliſh*.

5. To remedy theſe inconveniencies, I would therefore humbly recommend it to thoſe who have the care of Children, to obſerve betimes their inclinations and capacities, and, as ſoon as poſſible, to come to a reſolution how they intend to place them in the World; for tho' it is not poſſible ſo ſoon to fix upon any diſtinct Trade or Profeſſion, yet they may, and ought early to determine, whether they intend them for *Scholars*, *Clerks*, or *Traders*, that they may receive their Education accordingly.

6. As for thoſe who are to be brought up *Scholars*, it is out of my ſphere to direct; but leaving them to the Profeſſors of that part of Education,

I would

I would only take the liberty to obſerve, that if, before they were perplex'd with *Latin*, they were taught the grounds of Grammar in the *Engliſh* Tongue, they would make their advances in that learned Language with more eaſe and ſucceſs, and would give their *Latin*-Maſters leſs trouble, and more credit: To that end, for the particular uſe of my own Scholars, I have compos'd an *Engliſh* Rudiment, built upon the method of the *Latin* Grammer, by which the Learner may not only come to the perfect knowledge of his Mother-Tongue, but be alſo fitly prepar'd for the ſtudy of other Languages, more eſpecially the *Latin*, the difficulty of which will, by that means, be in a great meaſure remov'd: For *Grammar* is not, as it is too often conceiv'd to be, only an Appendix to *Latin* and *Greek*; but is of itſelf an abſolute *Science*, teaching the nature and diſtinction of Words, and the juſtneſs and proprieties of Speech; and conſiſts, like other Sciences, of ſeveral general Principles, applicable to all the Languages of the Univerſe: Every one, therefore, ſhould firſt learn *Grammar* in his own Tongue, and then he may with eaſe be taught the ſeveral peculiarities of any other Language he ſhall afterwards apply himſelf to the Study of.

7. At the ſame time that Children are thus learning *Engliſh*, it will be proper they ſhould be taught to *write*; not only as it is a delightful exerciſe, and eaſily attained, but as it is of abſolute uſe and neceſſity for their future advances, and particularly to the performing their *Latin* Exerciſes.

For

8. As to *Arithmetick*, it may be beſt for ſuch to let it alone till their more advanc'd years, when it will be a proper introduction to their *Mathematical* Studies.

9. Thoſe who are intended *Clerks*, are the next under conſideration; and for theſe, having made the ſame beginning as the others, it will be neceſſary that they as well ſtudy the *French* as the *Latin* Tongue, from both which they ought to be capable of making a good tranſlation.

10. *Writing* and *Accompts* are indeed their very profeſſion; and therefore to be wanting in either of thoſe qualifications, is to be deficient in eſſentials, and unworthy the very name of a *Clerk*. Nor is it ſufficient barely to write a fair character; a *Clerk* ſhould have an eaſy freedom in his Hand, a bold ſtroke with his Pen, and the ſkill and command of ſtriking a neat Capital, or proper Ornament; by which means he will not only be able to do his Buſineſs without difficulty, but alſo make it appear to advantage.

11. 'Tis a common thing to find a young Man, who writ very tolerably at the *Writing-School*, immediately upon his entrance on Buſineſs, to loſe his Hand; occaſion'd by his falling at once from a ſlow way of practice to attempt diſpatch; but if either at the time of their learning, they were brought by degrees from ſet Copies and Pieces, to write after larger Specimens, and real Preſidents of Buſineſs, (as is my conſtant method with my *Scholars*) or on their firſt entrance into Offices, *&c.* they would themſelves have the

prudence carefully and leiſurely to copy what is given them, and leave it to time and practice to render them ready and expeditious, they would find their account in their patience, and have their diligence crown'd with perfection.

12. And here I cannot forbear lamenting the Unhappineſs of our *Profeſſion*, on account of its being, like thoſe of Law and Phyſick, ſo crowded with ignorant Undertakers, and unſkilful Pretenders. When a man has try'd all Shifts, and ſtill fail'd, if he can but ſcratch out any thing like a fair *Character*, tho' never ſo ſtiff and unnatural, and has got but *Arithmetick* enough in his head to compute the minutes in a year, or the inches in a mile, he makes his laſt recourſe to a Garret, and, with the Painter's help, ſets up for a Teacher of *Writing* and *Arithmetick*; where, by the bait of low Prices, he perhaps gathers a number of Schollars; and thus impoſing on the inconſiderate Parents, both robs them of their money, and the more unhappy Children of their time. Again, others there are, who, tho' better *Writers* and *Accomptants* than the former, are yet ſo ſhamefully ignorant in other reſpects, that they can neither write ſenſe, nor ſpell *Engliſh:* And ſure the Scholars of ſuch Maſters are like to prove great proficients! But to return;

13. *Arithmetick* is more the buſineſs of the head than the hand; and he that propoſes himſelf for a *Clerk* or *Accomptant*, ought to have a particular turn of thought that way: 'Tis true, there are diſtinct peculiar methods, and a common road of practice in moſt Offices and Employments, as particularly in the *Cuſtom-Houſe* and

and *Exciſe*; by which many men of but dull genius, make ſhift to rub through their buſineſs; but what ſatisfaction can a man take in doing what he does not underſtand? And how much muſt he be out of countenance if call'd upon for an explanation? Whereas, he that works with knowledge, and can render a reaſon for what he does, not only goes on with certainty and pleaſure to himſelf, but to the ſatisfaction of others: Beſides, he who is a Maſter of the Theory, and whoſe buſineſs puts him upon conſtant Practice, can hardly fail of adding new improvements of his own, to the diſcoveries of others in that inexhauſtible Art: But, as ſome perſons may be engag'd in Buſineſs, wherein is very little uſe of this Science, by which means they may be liable to forget what they had learn'd; and others may be ſo haſtily enter'd upon what may very much require it, as not to have time to obtain a ſufficient knowledge therein, I ſometime ago publiſh'd a little *Treatiſe*, in a neat pocket Volume, under the Title of *Arithmetick in Epitome; or, a Compendium of all its Rules, both Vulgar and Decimal.* Which Book, as it was chiefly intended, and, at firſt, particularly dedicated to the ingenious *Clerks* and *Accomptants* of the ſeveral Offices of *Great Britain*, ſo it has had the good Fortune ſo far to pleaſe, as to have already paſt two Impreſſions.

14. The next neceſſary qualification of a *Clerk* or *Accomptant*, is that moſt excellent Art of *Italian* Book-keeping, a *Science* beyond the praiſe of words, and without which a man is neither fit for the Cabinet nor the Compting-Houſe: And, indeed, the World now ſeems to be more

than ever ſenſible of its value, every one almoſt being deſirous of having thoſe under their care inſtructed therein. In this Art too I have endeavour'd to ſerve the *Publick*, by a ſmall *Treatiſe* call'd, *An Eſſay on Book keeping, according to the true* Italian *Method of Debtor and Creditor by Double Entry*, which has likewiſe been ſo well receiv'd, as to have been twice printed in little more than a twelvemonth's time.

15. Having thus conſider'd the proper attainments of thoſe who are intended *Clerks, &c.* I now proceed to point out what I think the proper method of preparing thoſe who are deſign'd for *Trades.* And here I hope I ſhall be excus'd, if I entirely declare againſt ſuch Children loſing their time about *Latin.*

16. *Grammar*, which is the only thing they can propoſe thereby to learn, I have already ſhew'd may more eaſily and effectually be taught them in their own Mother-Tongue: And for the general receiv'd notion, that there is no attaining to ſpell *Engliſh* without learning *Latin*, it is an obſervation falſe in fact, and no better than a vulgar Error. 'Tis true, indeed, the *Latin* Scholar, by his daily reading, and conſtant peruſal of books, can hardly fail of improving himſelf in that reſpect; but then it is not becauſe what he ſtudies is *Latin*, but the ſame application to *Engliſh* Authors would produce a like or greater Effect; for the main difficulty of *Spelling*, is not in thoſe words deriv'd of the *Latin* Tongue, which are indeed of all others moſt eaſily ſpelt, by reaſon no ſuperfluous letters are therein uſed, every letter having its full power, and

and every ſyllable exactly writ as ſounded; whilſt the chief difficulty is really found in thoſe words which are merely *Engliſh*, or of *Saxon* Original: if therefore we muſt needs learn ſome other Language to teach us to ſpell *Engliſh*, it ought certainly to be the old *Saxon*, not the *Latin*.

17. Another Plea for the Neceſſity of learning *Latin*, is, that without it we cannot underſtand the many *Engliſh* words thence deriv'd; but this Argument either proves nothing, or it proves too much; for if it be neceſſary to learn *Latin* for the underſtanding the words borrow'd from that Language, it muſt conſequently be alſo neceſſary to learn *Greek* for the ſame reaſon; and thus this neceſſity of becoming Etymologiſts, will lead us thro' all the *twelve Languages*, from which *Skinner* in his Dictionary deduces our Speech: but, above all, we muſt again be referr'd to the old *Saxon*, from whence almoſt all our Monoſyllables, and the greateſt number of our other primitive words, are brought.

18. I would therefore, inſtead of the aforemention'd fruitleſs difficulty, earneſtly recommend the ſtudy of the *French* Tongue, which will both be much eaſier attain'd, and prove much more ſerviceable in Buſineſs, as being now almoſt the common Speech of *Europe*; and, conſequently, not only qualifying a man to travel abroad, and by that means to improve his Trafick beyond the Seas, but alſo of frequent uſe in their Shops at home, to their great advantage in ſerving their foreign Cuſtomers.

19. To this uſeful ſtudy, I muſt add another very neceſſary qualification, of general uſe to all Mankind, but more eſpecially to thoſe who are to get their living by the invention of their heads, and the work of their hands; I mean the ingenious Art of *Drawing*; for how can he be ſuppos'd capable of performing a piece of work, who is not able to give a Draught of his Deſign? Or what content is he like to give to his Employers, who cannot lay before them a repreſentation of what they are to expect? It is to this admirable ſkill that we owe both the invention and improvement of every uſeful inſtrument, and every pleaſing curioſity. Is it not ſtrange then, that an Accompliſhment ſo advantageous and neceſſary, ſhould be ſo much ſlighted and neglected, as that perhaps of fifty *Britiſh* Youths put out to Buſineſs abſolutely requiring it, ſcarce one ſhall be found therein fitly qualify'd? Upon which account the Parents are not only oblig'd to part with larger Sums to place them out, but the young Men too uncapable of doing their Maſter's better buſineſs, muſt be content to be employ'd in Errants, and other mean ſervice, 'till ſuch time as they become proficients. Our neighbour Nations have another opinion of this Art, and whatever they intend their Sons for, ſeldom fail of giving them this part of Education; and I hope that being influenc'd by conſideration and example, and convinc'd by experience, the ſame good cuſtom will in time obtain in *Great Britain* alſo.

20. With this Art of *Drawing*, ſome Profeſſions may require a little ſkill in *Mathematicks*; but as this

this is not ſo generally needful, I ſhall content myſelf with having only mention'd it.

21. And now if it ſhould be objected that theſe Attainments will not take up all the time a youth has for learning before he is put out Apprentice; without urging that I am afraid few go abroad ſo well furniſh'd, I may anſwer, that there are other things an *Engliſh* Schollar may be inſtructed in, as *Geography*, *Chronology*, and *Hiſtory*, and above all a good *narative Style*, or a facility of expreſſing himſelf handſomely by Letter; and theſe ſure are parts of knowledge, which will turn to much more account than all *Lilly*'s Rules and Exceptions; and will make him more capable of Converſation, as well as Buſineſs, than if his head were furniſh'd with a few *Latin* Words and Phraſes, which he would ſoon forget, or never be able to make a right uſe of. As for the fabulous Hiſtory of the Gods and Heroes of the Poets, if that knowledge is to be inſiſted on, it may as well be learn'd in *Engliſh*: For the Pantheon, or Dr. *King*'s Hiſtory of the Heathen Gods, will give ſufficient light into the whole *Pagan* Theology; and *Dryden*, *Pope*, and other *Engliſh* Poets, have ſung all the Fables of Antiquity in our native Language.

22. If whilſt young Men are learning theſe ſeveral Accompliſhments they are remov'd from the *Writing-School*, (tho' they may very well be carrying on their Improvements there at the ſame time, and indeed if there was proper Encouragement given, all theſe things might be there taught) it will be neceſſary, before they go out to Buſineſs, they ſhould return again, both

to

to brighten up their *Writing*, and to finiſh them in *Accompts*; which laſt, as it is the ſooneſt of all other things forgot, without practice, ſo it ſhould be always the laſt Attainment; and a young Man, having added a competent knowledge in that Art to his other Acquirements, cannot but make his entrance into the world with advantage: When, if good manners and Virtue alſo join his Accompliſhments, he will hardly fail of good uſage and encouragement from the Maſter he ſerves; the utmoſt endearments of his Friends and Relations; civility and reſpect from all about him; in himſelf an inward ſatisfaction; and what will undoubtedly crown all, God's bleſſing and protection.

23. I have thus thrown together a few Hints on *Education* as they have occurr'd to my thoughts, which I humbly ſubmit to the conſideration of the Publick: I would only add, that as I have ſucceſsfully try'd what I here offer; ſo I would rather have it look'd upon as an Account of the Practice of my *School*, than as a deſign'd Treatiſe on the Subject.

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*ERRATA.*

*In the Leidger, Fol.* 10, *the Balance Article of F. V. Tromp's Account Current, ſhould be* 429*l.* 5*s.* 4*d.* ½, *inſtead of* 492*l.* 5*s.* 4*d.* ½.

*FINIS.*